



FISCAL YEAR 2025-26 FUNDING MANUAL

Office of Finance

December 2025

Ellen E. Weaver
State Superintendent of Education

FOREWORD

We are pleased to provide you with the *Fiscal Year 2026 Funding Manual*. This document serves as a valuable resource for identifying fiscal and compliance criteria for most of the funds disbursed to South Carolina school districts through the South Carolina Department of Education (SCDE). This information should assist you in your analysis of funding allocations and enhance your ability to maximize the financial resources to your district.

The format of the *Funding Manual* is designed for ease of use in identifying funding sources and program objectives. In our efforts to provide school districts with better tools, we are continuing to improve this document.

As additional or revised funding information becomes available during the school year, we will update the version posted to our website.

The Office of Finance is prepared to provide technical assistance to you throughout the year. Thank you for your service to the students of South Carolina.

ACKNOWLEDGMENTS

This manual has been prepared through the collaborative efforts of many individuals within the South Carolina Department of Education. Special appreciation is extended to the following team members who have made significant contributions in the coordination and preparation of this publication.

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Introduction

This funding manual is designed to provide the user with an organized, informative source of programmatic guidelines and expenditure guidelines associated with the various funding programs for South Carolina public schools.

This document details the funding levels and **allowed expenditures** of the following sources:

- State Aid to Classrooms
- Education Improvement Act of 1984
- Child Early Reading Development and Education Program
- State restricted funding
- education lottery act programs
- federally funded programs

The following format for legal citations is used in the *Funding Manual*. The text reference to the South Carolina Code of Laws is “S.C. Code Ann.” [Annotated], followed by the appropriate section numbers. If a section has been amended and is included in the annual supplement, the abbreviation “Supp.” and the appropriate year will follow the section number.

Any questions or comments concerning this manual may be directed to

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Section 1

EDUCATION IMPROVEMENT ACT (EIA)

The Education Improvement Act of 1984 was South Carolina’s original blueprint for enacting a quality program of public instruction for current and future generations. A one-cent state sales tax increase provided additional funds to

- raise student performance by increasing academic standards,
- strengthen the teaching and testing of basic skills,
- elevate the teaching profession,
- improve leadership, management, and fiscal efficiency,
- implement quality controls and reward productivity,
- create more effective partnerships among schools, parents, community, and business; and
- provide school buildings that are conducive to improved student learning.

The EIA represents South Carolina’s effort to improve the quality of its public education system. The Act is a comprehensive education reform plan containing specific programs and strategies for improving public education in the State, as well as mechanisms for distributing funds for the Act’s implementation.

To guard against school districts’ reducing their existing financial effort as a result of the increased level of State funding, the Act requires that each district increase its local tax revenue effort on a per-pupil basis by not less than the annual inflation factor. For FY 2025-26, Section 59-21-1030 (Maintenance of Effort) is suspended. In addition, each school district is required to maintain the local salary supplement above the required state minimum paid to its certified employees. For FY 2025-26 the requirement that school districts maintain local salary supplements per teacher no less than their prior fiscal year level is suspended if additional state funds fill the gap.

In accordance with S.C. Code Ann. § 59-21-1020 (2005), “Any line item appropriation not fully expended for any program under the South Carolina Education Improvement Act of 1984 reverts to the fund.” The Office of Finance has determined that because of the nature of certain allocations, the following EIA program strategies are **excluded** from the carryover provision:

NBC Salary Supplement (Revenue 3532)

Teacher of the Year (Revenue 3533)

Teacher Supplies (Revenue 3577)

Section 2

SOUTH CAROLINA PUBLIC CHARTER SCHOOL ACT

The South Carolina Public Charter School Act of 1996 was enacted to provide for the manner in which a charter school shall be formed, funded, regulated, and governed. The Act (S.C. Code Ann. § 59-40-10 *et seq.* (2005)) provides the capability to design and operate public charter schools in order to “improve student learning,” “encourage the use of a variety of productive teaching methods,” “establish new forms of accountability for schools,” and “create new professional opportunities for teachers and create new, innovative, and more flexible ways of educating children within the public school system, with the goal of closing achievement gaps between low performing student groups and high performing student groups.”

The South Carolina Department of Education (SCDE) awards public Charter School Planning-Implementation subgrants to eligible applicants with funds provided by the U.S. Department of Education. Information on these federal subgrants is provided in Section 7 of this manual. Once a charter has been approved by a sponsoring school district, additional state, local, and federal funds are available for the operation of the public charter school. State and local funding is distributed to the charter school according to the following payment method:

The State will make payments for the district to the county treasurer. The county treasurer will disburse funds to the school district. The school district will disburse funds to the charter school based on the following formula:

- The previous year’s audited total general fund revenues, divided by the previous year’s weighted students, then increased by the Education Finance Act inflation factor, pursuant to Section 59-20-40, for the years following the audited expenditures, then multiplied by the weighted students enrolled in the charter school, which will be subject to adjustment for student attendance and state budget allocations based on the same criteria as the local school district.
- Payments are to be made monthly beginning July 1. Before the first payment, the funding calculation must be verified by the SCDE. For new schools, the amount of the payment is based on a WPU estimate mutually agreed upon by the district and the charter school. For existing schools, the prior 135-day student counts are used in the calculation. An adjustment will be made to the 45-day pupil count, and a final allocation will be based on the 135-day pupil count.
- Districts should update a charter’s monthly payments at the 45th day as well as adjusting for the prior FY’s audited general fund revenues.
- The charter school will utilize SCDE’s pupil accounting and student accountability systems. The charter school will report its student data to the school district that will in turn report to the SCDE.
- The charter school may negotiate the purchase of other services from the school district (e.g., custodial, warehousing, maintenance).

- Of the funds appropriated, districts with locally approved charter schools will receive funds after verification of student attendance on the fifth day of school at the beginning of each school year for those charter schools with approved incremental growth and due to expansion as provided in their charter application. SCDE will release funds to districts on behalf of their charter schools no later than 15 days after receipt of verified enrollment. Districts must provide this funding to eligible charters no later than 30 days after receipt from SCDE. Funding will be adjusted at the 45-day school count as is currently the case with the State Aid to Classrooms. This does not apply to schools approved and operating under the South Carolina Charter School District.

A proportionate share of federal and state categorical aid funds (EIA and state-restricted grants) will be disbursed to the public charter school based on the number of students eligible for such funds. In accordance with Section 10306(a) of Elementary and Secondary Education Act, as reauthorized by the Every Student Succeeds Act of 2015, Title V, Part B, Public Charter Schools,

each state educational agency shall take such measures as are necessary to ensure that every charter school receives the Federal funding for which the charter school is eligible not later than 5 months after the charter school first opens, notwithstanding the fact that the identity and characteristics of the students enrolling in that charter school are not fully and completely determined until that charter school actually opens. The measures similarly shall ensure that every charter school expanding its enrollment in any subsequent year of operation receives the Federal funding for which the charter school is eligible not later than 5 months after such expansion.

For additional information on the funding process for public charter schools, see Appendix B.

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
E-Mail Address: jrbyers@ed.sc.gov

Section 3

MEDICAID OVERVIEW

The Medicaid program was established by Title XIX of the Social Security Act to provide medical assistance to low-income individuals such as pregnant women, children, and the aged, blind, or disabled. The Medicaid program is a cooperative federal-state program where both the federal and state governments participate in the funding. States' participation rates, established by the federal government, are based on the state's per capita income, and are recalculated annually. Beginning October 1, 2025, the FMAP rate is 69.53 and State 30.47.

The Act and implementing regulations define the types of services a state may and must offer and the categories of recipients it may and must cover. States design and administer the program under the oversight of the Centers for Medicare & Medicaid Services (CMS). A state's choice as to the medical assistance it offers to various categories of recipients is reflected in its Medicaid state plan, a comprehensive written document that describes the nature and scope of services and recipients of the state's Medicaid program.

In 1997, the State Children's Health Insurance Program (SCHIP) was enacted under Title XXI of the Social Security Act to enable more medical coverage for uninsured or under-insured children. FY 2024 reimbursement rate for this program in South Carolina is 78.65% FFP with 21.35% state participation. This law allows states to cover children at various poverty levels through State Plan Amendments. In South Carolina, this program was established as Partners for Healthy Children (PHC). Effective October 1, 2010, SC's PHC covers children at poverty levels at or below 208% FPL for children up to age 19. The Affordable Care Act established a new methodology for determining income eligibility for Medicaid, which is based on Modified Adjusted Gross Income (MAGI). MAGI is used to determine financial eligibility for Medicaid, CHIP, premium tax credits, and cost sharing reductions available through the health insurance marketplace. By using one set of income counting rules and a single application across programs, the Affordable Care Act made it easier for people to apply and enroll in the appropriate program.

School-based health services are an effective method of providing essential medical care to Medicaid eligible children. Section 1905(a) (4) (B) of the Act includes early and periodic screening, diagnostic, and treatment services (EPSDT) as a mandatory Medicaid service for children. School-based services include routine preventive health care, primary treatment, and services for children with special needs. South Carolina school districts are Medicaid providers eligible to provide 20 Medicaid service types to pre-school and school age children.

The Medicaid program also allows reimbursement of costs for administration. The administrative reimbursement rates are the same for all states. The general administrative reimbursement rate is 50% FFP (federal financial participation) and 50% state funds. South Carolina school districts presently participate in the Medicaid administrative claiming program, reimbursable at 50%.

The Medicaid program reimburses for special needs transportation (SNT) when Local Education Agencies (LEAs) provide required transportation services to meet the needs of Medicaid-eligible school students (under the age of 21) with special needs in a vehicle adapted to serve the needs of the disabled. This includes specially adapted school buses used for transporting beneficiaries to and from reimbursable Medicaid services that are provided at a school or other facility when identified in the IEP. The SCDE is reimbursed a prospective route rate for special needs transportation services based on the SCDE's FY 2023 annual Medicaid cost report.

Further information on Medicaid can be found by visiting the link for [district Medicaid](#) on SCDE's Medicaid Services web page and the SC Department of Health and Human Services, [Healthy Connections Medicaid](#) web page.

Responsible Offices:	Office of Medicaid Services
Contacts:	Sylvia Tutt, 803-734-6116 Ophelia McClary, 803-734-9180 Marquita Taylor, 803-734-9180
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Section 4

General Fund

Revenue Code	Subfund	Program Description	2025-26 Allocation	Page Number
3103	100	State Aid to Classrooms - General Fund	\$3,810,127,536	11
3131	100	Special Needs Transportation – Special Needs Students Contract Reimbursement	\$1,023,062	16
3131A	100	Special Needs Transportation – Bus Driver Aides	\$129,548	16
3132	100	Home Schooling	TBD	19
3160	100	School Bus Driver Salary	\$93,364,236	20
3161	100	EAA Bus Driver Salary and Fringe	TBD	22
3162	100	Transportation Workers Compensation	\$2,996,195	24
3181	100	Retiree Insurance	\$329,302,903	25
3350	100	Residential Treatment Facilities (RTF)	TBD	26

REVENUE 3103 STATE AID TO CLASSROOMS
3103H HEALTH INSURANCE

SUBFUND 100 GENERAL FUND

Allocation Formula

For the current fiscal year, the funds appropriated for State Aid to Classrooms represent the State's contribution to the Aid to Classrooms program for direct instruction of students in kindergarten through grade twelve in our state, which is seventy-five percent of the total cost of funding one teacher salary with fringe benefits for every 11.2 students.

The salary cost used to determine the amount of State funding required is based on that of a teacher having a master's degree and twelve years of experience, which equates to \$58,750 on the statewide minimum salary schedule for the current fiscal year and fringe benefits totaling \$77,879. The calculation of the ratio of teachers for every student includes those teachers eligible pursuant to Section 59-20-50(4)(b), to include classroom teachers, librarians, school counselors, psychologists, social workers, occupational and physical therapists, school nurses, orientation/mobility instructors, and audiologists in the school districts of the state.

School districts are required to meet the statewide minimum salary schedule in the current fiscal year and are required to provide the annual step increase pursuant to Section 59-20-50. No school district is required to increase teacher salaries above the amount necessary to meet the statewide minimum salary schedule as prescribed in this act. For the current fiscal year, the provisions of Section 59-20-50(3) of the 1976 Code, as amended, are suspended.

To allocate the funds, SCDE will calculate the total number of weighted pupil units (WPU) in each school district and in the state. The funds appropriated herein for State Aid to Classrooms represent the State share of the total Aid to Classrooms program, which is seventy-five percent. The total local share is twenty-five percent of the total program. The total Aid to Classrooms funding for each district is calculated based on the district's percentage of the total statewide WPU multiplied by the total Aid to Classrooms program.

The district's local share is calculated by multiplying the total local share by the district's imputed index of taxpaying ability, which is the district's relative fiscal capacity compared to that of all other districts in the state. The State Aid to Classrooms amount allocated to each district will be determined by subtracting the calculation of the district's local share from the calculation of the district's total Aid to Classrooms funding.

The South Carolina Public Charter School District and any approved institution of higher education (IHE) authorizing charter schools shall receive one hundred percent of the Aid to Classrooms funding from the State. For FY 2025-26, no local match is required for the State Aid to Classroom EIA distributions for the base funding rolled up from the previous fiscal year.

Each district will receive either the amount determined by this new methodology, or the actual State funding received in FY 2022-23 from State Aid to Classrooms, EIA - Aid to Districts, EIA - Students at Risk of School Failure, Allocations EIA – Teacher Salaries, Allocations EIA – Employer Contributions, and EIA - South Carolina Public Charter Schools.

Guidelines

To provide flexibility, each district may expend the funds as determined by the local school board of trustees to meet the educational needs of students as defined in Section 59-1-50, Chapter 18, Title 59, and as delineated in a child’s Individualized Education Program (IEP). Pursuant to Section 59-20-80, each school board of trustees must make available by September first of each fiscal year its annual budget that includes state, local, and federal investments in education. The budget must be available on the district’s website. SCDE, in collaboration with local school districts, will provide a template that each district must use in reporting its budget.

To provide transparency, Revenue and Fiscal Affairs will document annually, through an online financial dashboard, the expenditure of all state, local, and federal funds by each district and other relevant data to include its fund balance and average fund balance for the reporting year. The districts shall report monthly, to the SCDE, their monthly fund balance that will be used to calculate an average. To ensure that the public reporting meets the needs of educators, parents, citizens, and policymakers, SCDE, in conjunction with Revenue and Fiscal Affairs, will consult routinely with a group of educators, parents, citizens, and policymakers. District expenditures for the prior fiscal year must be published on SCDE’s website for public disclosure by January 1.

If a traditional school district, charter school authorizer, or special school district fails to submit expenditure data needed for the online financial dashboard, Revenue and Fiscal Affairs will notify SCDE. Within thirty days of such notification, SCDE must then withhold ten percent of all state payments to the district or authorizer until the district or authorizer complies and all payments will then be made.

To ensure accountability, each district’s annual audit that is submitted to SCDE pursuant to Section 59-17-100 must be conducted using an auditing firm from an approved list provided by the State Auditor. The State Auditor will develop standards and criteria for determining qualifying auditors. Each district’s annual audit must be available on the district’s website.

For the current fiscal year, the South Carolina Public Charter School District and any IHE sponsoring a public charter school shall receive and distribute State Aid to Classroom funds to its member charter schools. Students enrolled in charter schools authorized by the South Carolina Public Charter School District, or an IHE will receive in addition to the base weight of 1.00 or in addition to the disability weight of 2.60 an additional weight based upon the type of charter school that they attend (see weights below). These additional funds must support the provision of educational services for children served by a charter school that does not receive local revenues. These students are also eligible to receive additional weights for personalized

instruction. SCDE will make any necessary adjustments to account for the State share for charter and special districts.

Three- and four-year-old students with a disability, who are eligible for services under IDEA and enrolled in brick-and-mortar charter schools sponsored by the South Carolina Public Charter School District or an IHE, shall be included in student counts solely for the purposes of receiving the additional weighting for students attending a brick-and-mortar charter school.

For FY 2025-26, special districts, career centers, and alternative schools will receive the amount received in the prior fiscal year from these funds.

For the current fiscal year, the pupil classification weightings are as follows:

- K-12 pupils or base students including homebound students 1.00
- Students served in licensed residential treatment facilities (RTFs) for children and adolescents as defined under Section 44-7-130 of the 1976 Code shall receive a weighting of 2.10.
- Weights for students with disabilities as documented by their Individualized Education Plan (IEP) 2.60
- Pre-career and Career Technology 1.20
- Charter school students enrolled in brick-and-mortar school 1.25 (Schools in Charter Authorizers Only)
- Charter school students enrolled in virtual charter school 0.50 (Schools in Charter Authorizers Only)

Additional weights for personalized instruction:

- Gifted and Talented 0.15
- Academic Assistance 0.15
- Limited English Proficiency 0.20
- Pupils in Poverty 0.50

Students in poverty are students who qualify for Medicaid, SNAP, TANF, or are homeless, transient, or in foster care.

Gifted and talented students are students who are classified as academically or artistically gifted and talented or who are enrolled in Advanced Placement (AP), International Baccalaureate (IB), and Cambridge International courses in high school.

Districts shall set aside twelve percent of the funds for serving artistically gifted and talented students in grades three through twelve.

Students in need of academic assistance are students who do not meet state standards in mathematics, English language arts, or both on state approved assessments in grades three through eight and high school assessments for grades nine through twelve.

Students with limited English proficiency are students who require intensive English language instruction programs and whose families require specialized parental involvement intervention.

The additional weight generates funds needed to provide additional instructional services to these students.

Further, SCDE may use school district student counts for personalized instruction as collected in the same manner as the prior fiscal year, PowerSchool or other available existing data sources as determined by SCDE to calculate the school district add-on weightings for the personalized instruction classifications and the determination of the school districts monetary entitlement.

End of year adjustments shall be based on the one hundred thirty-five-day student average daily membership for all classifications. During the current fiscal year, SCDE will update PowerSchool calculations, reports, screen development, documentation, and training to incorporate the new pupil classification weightings and to make final district allocation adjustments by June 30.

SCDE must provide districts with technical assistance regarding student count changes in PowerSchool.

With the funds that the Department of Education receives for health insurance for school districts, the department shall allocate the funds to school districts proportionately utilizing weighted pupil units. The department shall allocate to districts funds received for retirement benefits through the State Aid to Classrooms formula.

The appropriate accounts for allowed expenditures are:

100-100-100	Instructional Salaries
100-100-200	Instructional Employee Benefits
100-100-300	Instructional Purchased Services
100-100-400	Instructional Supplies
100-100-500	Instructional Capital Outlay
100-200-100	Support Services Salaries
100-200-200	Support Services Employee Benefits
100-200-300	Support Services Purchased Services
100-200-400	Support Services Supplies
100-200-500	Support Services Capital Outlay
100-200-600	Support Services Other Objects
100-400-700	Other Charges Transfers

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
E-Mail Address: jrbyers@ed.sc.gov

REVENUE	3131	SPECIAL NEEDS TRANSPORTATION — SPECIAL NEEDS STUDENTS CONTRACT REIMBURSEMENT
	3131A	SPECIAL NEEDS TRANSPORTATION – BUS DRIVER AIDES
SUBFUND	100	GENERAL FUND

Allocation Formula

BUS DRIVER AIDES

Districts with five or more special needs buses receive one aide slot for every five special needs buses that are operated by the district. That total (rounded down to the whole number) is multiplied by the rate established by the Office of Transportation for the current fiscal year. Districts with fewer than five special needs buses receive one aide slot. That number is multiplied by the rate established by the Office of Transportation for the current fiscal year.

Legal References

S.C. Code Ann. § 59-5-60 (2004)

24 S.C. Code Ann. Regs. 43-80.B (State Board of Education Regulation)

Guidelines

The State allocates these funds to districts to offset the cost of salaries for school bus aides.

State Board Regulation 43-80.B states “A student that is disabled shall be accompanied by an aide if the student’s Individual Education Program so specifies.”

Allowed expenditures include salary and fringe cost for aides employed to assist students while being transported on special needs school buses that are state owned and operated.

The appropriate accounts for **allowed expenditures** are:

100-255-100	Student Transportation (State Mandated) Salaries
100-255-200	Student Transportation (State Mandated) Employee Benefits
100-400-700	Transfer to Charter Schools

SPECIAL NEEDS STUDENTS CONTRACT REIMBURSEMENT

School districts are reimbursed on the basis of the mileage rate specified in the annual State Appropriation Act up to a maximum of sixty-four miles per day. To determine a district's total allocation, the number of miles is multiplied by the number of days a child attends school each semester.

Legal Reference

S.C. Code Ann. § 59-67-520 (2004)

Guidelines

These funds are allocated to districts to pay for contract student transportation services for students with special needs. Contract student transportation services may be purchased for any period of time and should be used when the cost of the contract is less than the cost of operating a school bus.

Vehicles certified by the manufacturer to transport fewer than eleven passengers or vehicles certified as school buses are the only vehicles approved for use under a contract.

School districts submit contract requests to the South Carolina Department of Education for approval. The SCDE bus shop supervisor must receive the contract prior to October 15 to qualify for the full 180-day reimbursement. Contracts received by the SCDE bus shop supervisor after October 15, can qualify for funds effective ten school days from receipt of the contract by the SCDE bus shop supervisor or initiation of service, whichever comes last. The total number of days that transportation services have been delivered prior to this ten-day grace period will be deducted from the days and the funding amount of the contract request.

Contracts are approved for first semester and/or second-semester funding since funding for this program has not been adequate to cover all the approved contract expenses. Each semester's contract will receive its pro rata share of one half of the funds appropriated by the legislature.

School districts must submit first-semester reimbursement requests by February 15 of the current fiscal year. School districts must submit second-semester reimbursement requests by June 15 of the current fiscal year. Reimbursement requests not received by these dates may be subject to total loss of funding.

Allowed Expenditures

Contract student transportation services that reimburse contractors for transportation are based on a mileage rate as specified in the current year's state appropriation act, for a maximum of sixty-four miles per day. No contract may exceed the maximum of sixty-four miles per day for the first student. Each additional student transported by a contractor qualifies for

reimbursement at a rate of \$1.11 per day with a maximum of \$100 per student per semester. School districts that contract with SCDE to transport students on district-owned buses will be reimbursed at the established permit rate, which is currently \$1.24 per mile. This per mile rate is subject to change throughout the school year.

The appropriate account for **allowed expenditures** is:

100-255-331 Student Transportation

Responsible Office: Office of Transportation
Contact: Bill Tindal, 803-734-8252
E-Mail Address: btindal@ed.sc.gov

REVENUE 3132 HOME SCHOOLING
(No Carryover Provision)

SUBFUND 100 GENERAL FUND

Allocation Formula

Allocations are determined based on the number of students reported on the 135th day Home Instruction Form. Districts receive funding calculated by multiplying the number of students reported by the 0.25 weighting factor.

Legal Reference

S.C. Code Ann. §§ 59-20-40(1)(C) and 59-65-40 (2004)

General Appropriations Act for 2025-26, Proviso 1.3

Guidelines

Districts must retain the approved documentation for each pupil, a copy of the “Home Schooling” form, and a by-name listing of all approved pupils.

Data must be submitted to the Office of Finance to report the number of students under Home Schooling. Report only those students that are supervised by your district. Students whose instruction is conducted under the auspices of the South Carolina Association of Independent Home Schools **are not eligible for funding**.

Allowed expenditures include those activities designed for the overall supervision, coordination, and direction of this special program. The appropriate accounts are:

- 100-223-100 Supervision of Special Programs Salaries
- 100-223-200 Supervision of Special Programs Employee Benefits
- 100-223-300 Supervision of Special Programs Purchased Services
- 100-223-400 Supervision of Special Programs Supplies and Materials
- 100-223-500 Supervision of Special Programs Capital Outlay
- 100-223-600 Supervision of Special Programs Other Objects

100-400-700 Transfer to Charter Schools

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
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REVENUE 3160 SCHOOL BUS DRIVER SALARY
SUBFUND 100 GENERAL FUND

Allocation Formula

Allocations to school districts will be based on the time necessary to accomplish all school bus driver functions. These times will be calculated from documents that are already part of the Annual Route Plan process.

The two essential components of this formula are the route minutes on the approved state funded R-16s/R-17s “School Bus Route Descriptions” and the number of route buses operated on the approved R-16s/R-17s. R-16s/R-17s are due by October 15 of each year. Amendments or corrections must be finalized by February 15.

Legal References

S.C. Code Ann. § 59-67-480 (2004)

General Appropriations Act for 2025-26, Proviso 117.141 and Proviso 1.15

Guidelines

SCHOOL BUS DRIVER SALARY

Funding is used by districts to pay for school bus driver salaries and fringe benefits for the delivery of student transportation services in support of state-required public educational programs. The funding is based upon school districts’ following the South Carolina Department of Education’s recommended amounts in the driver salary 22-step pay scale. A school bus driver is placed in the appropriate pay step based on his or her number of years of qualified school bus driving service. A year of qualified school bus driving service is achieved when a bus driver performs state financial school transportation services for at least 135 days in a school year, including Summer School Sessions. The district may disburse these funds to support the fringe benefit costs for the full-time school bus drivers of the district. A “full-time bus driver” must drive thirty or more hours per week.

These funds may also be used to transport qualified students via contract services. Districts may use contracting when the cost of the contract is less than the cost of operating a school bus. All contracts must be preapproved by SCDE. Contracts may use only approved vehicle types. Vehicles certified by the manufacturer to transport fewer than eleven passengers or certified as school buses may be used. A special exception for boat service to an outlying island can be granted.

HAZARDOUS CONDITION TRANSPORTATION

No driver salary funding is available for the district to pay drivers' salary for authorized hazardous transportation services. Each school district may submit an application for transportation of children not qualifying for state-funded transportation service who live within an area determined by the school district as having hazardous transportation conditions.

Under the provisions of Section 59-67-420 of the South Carolina Code of Laws, the district will be required to pay for driver salary costs associated with the delivery of hazardous transportation service.

Allowed expenditures include bus driver wages and benefits necessary to fulfill all school bus driver functions as defined in the South Carolina Department of Education's funding allocation formula:

- ten hours of annual in-service training,
- pre-trip and post-trip inspections,
- time for breakdown, waiting, daily housekeeping, and discipline/parent conferences,
- washing and disinfectant cleaning of the interior of each bus (six times a year); and
- funding of substitute drivers (at a ratio of one substitute driver for every ten route buses operated).

The district may also add costs for regular transportation services delivered via approved contract (Form R-60).

The appropriate accounts for **allowed expenditures** are:

100-255-100	Student Transportation (State Mandated) Salaries
100-255-200	Student Transportation (State Mandated) Employee Benefits
100-255-331	Student Transportation (State Mandated) Student Transportation (Contracted Transportation Services)
100-400-700	Transfer to Charter Schools

Responsible Office: Office of Transportation
Contact: Bill Tindal, 803-734-8252
E-Mail Address: btindal@ed.sc.gov

REVENUE 3161 EAA BUS DRIVER SALARY AND FRINGE
SUBFUND 100 SPECIAL REVENUE FUND (EIA)

Allocation Formula

To determine the total driving time, the school bus route driving time, as approved on the Education Accountability Act (EAA) route descriptions, is multiplied by the number of school days that the route is operated. To determine the total reimbursement for the route, the total driving time is multiplied by the average per-minute funding established by the standard driver salary formula. School districts will receive funding for driver salaries and fringe costs up to the total amount of the allotted funds.

Legal References

S.C. Code Ann. § 59-18-1910-1920
General Appropriations Act for 2025-26

Guidelines

These funds may be used to pay bus driver wages and benefit costs associated with providing student transportation to education programs funded under the EIA At-Risk Student program using Revenue Code 3538 funds.

To be eligible for reimbursement from these funds, a school district needs only to complete the route description form (R-16/17) for each bus route operated and to submit the forms to the SCDE county supervisor for approval. Based on this approval, the SCDE Office of Transportation will authorize the operation of route buses for EAA program routes at no cost to the school districts.

Each school district has been allotted EAA bus driver salary funds based upon the number of weighted pupil units reported in Academic Assistance and Pupils in Poverty from the prior year 135-day membership report. School districts will receive funding for driver salary and fringe costs not to exceed the total of the allotted funds.

The SCDE may reimburse school districts for the use of district-owned school buses if this method of transportation is determined to be the most efficient for providing such a service for the EAA programs.

The appropriate accounts for **allowed expenditures** are:

100-255-100 At-Risk Student Funding
Student Transportation (State Mandated) Salaries

100-255-200 At-Risk Student Funding
 Student Transportation (State Mandated)
 Employee Benefits

100-400-700 Transfer to Charter Schools

Responsible Office: Office of Transportation
Contact: Bill Tindal, 803-734-8252
E-Mail Address: btindal@ed.sc.gov

REVENUE 3162

TRANSPORTATION WORKERS' COMPENSATION

SUBFUND 100

GENERAL FUND

Allocation Formula

To establish the funding rate per route bus, the total number of State funded route buses from the prior school year is divided into the amount appropriated by the General Assembly to fund School Bus Driver Workers' Compensation Insurance cost. The funding rate per route is multiplied by the number of state funded route buses that were operated by a district during the prior school year to determine the total funding for a school district.

Legal Reference

General Appropriations Act for 2025-26

Guidelines

The State allocates these funds to districts to offset the cost of workers' compensation insurance premiums.

The appropriate account for **allowed expenditures** are:

- | | |
|-------------|---|
| 100-255-270 | Student Transportation (State Mandated) Worker's Compensation Tax |
| 100-400-700 | Transfer to Charter Schools |

Responsible Office: Office of Transportation
Contact: Bill Tindal, 803-734-8252
E-Mail Address: btindal@ed.sc.gov

**REVENUE 3181 RETIREE INSURANCE
(No Carryover Provision)**

SUBFUND 100 GENERAL FUND

Allocation Formula

School district allocations are based on the total payroll reported to the South Carolina Retirement System. The South Carolina Department of Education (SCDE) receives this information for each district annually in the month of August. The result is multiplied by the percentage for retiree insurance as determined by the State Fiscal Accountability Authority. This figure becomes the district’s allocation, provided that adequate funds are appropriated.

Legal References

S.C. Code Ann. § 1-11-710(A)(2) (2004)

General Appropriations Act for 2025-26, Proviso 1.5

Background

The State Fiscal Accountability Authority manages retiree insurance. Individuals who have retired from state government and public school districts are eligible for medical benefits (health and dental) under the State Fiscal Accountability Authority. As with active/current employees, the total premium cost for these benefits are shared partially by the state and the individual employee. Funds are appropriated to cover only the premium cost associated with State General Fund agency and public school employees. The portion of the actual cost paid by the state is a fixed amount regardless of the coverage. Cost to the employee/retiree is a function of the type of coverage, plan, and other factors. The actual payment is to meet the health and dental premium liability for current retirees.

The appropriate accounts for **allowed expenditures** are:

- 100-100-210 Instruction Retiree Group Health and Life Insurance
- 100-200-210 Support Services Retiree Group Health and Life Insurance
- 100-300-210 Community Services Retiree Group Health and Life Insurance

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
E-Mail Address: jrbyers@ed.sc.gov

REVENUE 3350 RESIDENTIAL TREATMENT FACILITIES (RTF)
SUBFUND 100 GENERAL FUND

Allocation Formula

Facility school districts are entitled to receive the base student cost multiplied by the pupil weighting for homebound pupils of 2.10.

Legal Reference

General Appropriations Act for 2025-26, Proviso 1.32

Guidelines

Students residing in licensed residential treatment facilities (RTFs) for children and adolescents identified on the State Qualified Providers list that meet the requirements of Section 44-7-130 of the 1976 Code shall be entitled to receive educational services from the school district in which the RTF is located (facility school district).

A facility school district must provide the necessary educational programs and services directly to the student at the RTF's facility, provided that the RTF facility provides and maintains comparable adequate space for the educational programs and services consistent with all federal and state least restrictive environment requirements.

A facility school district may choose to provide the necessary educational programs and services by contracting with the RTF provided that the RTF agrees to provide educational services to the student at the RTF's facility. Under these circumstances, the facility school district must enroll the student and pay the RTF for the educational services provided.

A facility school district is entitled to reimbursement from a resident school district for the difference between (1) the reasonable costs expended for the educational services provided directly by the facility school district or the amount paid to the RTF and (2) the aggregate amount of federal and State funding received by the facility school district for that student. However, the reimbursement rate may not exceed \$90 per student per day.

Out-of-state students provided with educational services by a facility school district shall not be eligible for funding.

If a child is placed in a RTF by the child's parent or guardian, the facility school district may choose to provide the educational program to the child, and upon doing so, must negotiate with the resident school district for services through medical homebound procedures. A facility school district is responsible for compliance with all child find requirements under Section 504 of the Rehabilitation Act of 1973 and IDEA.

All students with disabilities who are eligible for special education and related services under IDEA, as amended, and the State Board of Education (SBE) regulations, as amended, shall receive special education and related services in the least restrictive environment by appropriately certified personnel.

These funds may be retained by the facility school districts for the purpose of providing the educational programs and services directly to students referred or placed by the State or the facility school districts may use these funds to reimburse RTFs for the educational programs and services provided directly by the RTFs.

Allowed expenditures include those activities designed for the overall supervision, coordination, and direction of this special program.

The appropriate accounts for allowed expenditures are:

100-100-100**	Instructional Salaries
100-100-200	Instructional Employee Benefits
100-100-300	Instructional Purchased Services
100-100-400	Instructional Supplies
100-100-500	Instructional Capital Outlay
100-100-600	Instructional Other Objects
100-200-100**	Support Services Salaries
100-200-200	Support Services Employee Benefits
100-200-300	Support Services Purchased Services
100-200-400	Support Services Supplies
100-200-500	Support Services Capital Outlay
100-200-600	Support Services Other Objects
100-400-700	Transfer to Charter Schools

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
E-Mail Address: jrbyers@ed.sc.gov

Section 5

EIA Descriptions, Guidelines, and Funding

Revenue Code	EIA Subfund	EIA Program Description	2025-26 Allocation	Page Number
3502	302	ADEPT	\$873,909	29
3503	303	State Aid to Classrooms	\$770,826,434	31
3518	318	Adoption List of Formative Assessment	TBD	36
3519	319	Grade 10 Tests College Entrance Exams Career-Ready Assessments IB Exams and Cambridge Exams	TBD	37
3526	326	Refurbish K-8 Science Kits	\$3,000,000	38
3528	328	Industry Certifications/Credentials	\$3,000,000	40
3529	329	Career and Technical Education	\$29,572,135	42
3532	332	National Board Salary Supplement	\$34,500,000	45
3533	333	Teacher of the Year Awards	\$155,000	47
3535	335	Reading Coaches*	\$9,922,556	48
3540	340	Four-Year-Old Early Childhood Program	\$8,513,846	50
3541	341	Child Early Reading Development and Education Program (CERDEP)*	\$78,465,168	53
3556	356	Adult Education	\$17,073,736	56
3557	357	Summer Reading Program	\$14,551,375	62
3571	371	CSI	\$23,801,301	64
3577	377	Teacher Supplies	\$20,455,350	68
3595	395	EEDA – Supplies and Materials - Career Awareness	TBD	70

*These lines represent split funded allocations. Not all districts will be paid from these funds.

REVENUE 3502 ADEPT
SUBFUND 302 EIA

Allocation Formula

Funds to support the Assisting, Developing, and Evaluating Professional Teaching (ADEPT) system will be allocated to school districts based on the total available funds divided by the number of certified first-year induction contract teachers participating in ADEPT Induction Programs.

Unexpended ADEPT funds may be carried forward to the next fiscal year and expended for the same purposes.

Legal Reference

General Appropriations Act for 2025-26, Proviso 1A.33

Section 59-26-40 of the Code of Laws of South Carolina (1976), as amended in 2012, reads: *so as to increase the induction contract period from one year to three years.*

Guidelines

In order to be eligible to receive ADEPT funding, the **school district** must:

- develop and submit an ADEPT plan that describes the district’s induction and mentoring program, formal evaluation model, professional growth and development initiatives, and ADEPT program evaluation results and implications,
- implement the district’s ADEPT plan for the current academic year, as submitted to and accepted by the South Carolina Department of Education (SCDE); and
- report to the SCDE on or before February 15 the names of all certified first-year induction-contract teachers who are participating in induction programs and receiving support from qualified mentors.

Allowed expenditures include costs that are directly associated with ADEPT-related planning, training, implementation, and program evaluation. Allowable expenditures include, but are not necessarily limited to, the following:

- ADEPT-related materials and resources,
- salary supplements and stipends for persons participating in training and/or professional development activities that directly relate to ADEPT,
- substitute teacher reimbursement for teachers participating in training and/or professional development activities that directly relate to ADEPT,

- salary supplements and stipends for personnel responsible for coordinating and/or implementing the ADEPT program (e.g., coordinators, administrative staff, evaluators, mentors),
- base salary and employee benefits for personnel responsible for coordinating and/or implementing the ADEPT program, in direct proportion to the extent of the employee’s ADEPT-related job responsibilities. For example, if 30% of an employee’s job responsibilities relate directly to coordinating or implementing the ADEPT system, then available ADEPT funds may be used to pay for up to 30% of the employee’s base salary and benefits.

The appropriate accounts for **allowed expenditures** are:

302-100-100	Instruction Salaries
302-100-200	Instruction Employee Benefits
302-100-120	Instruction Substitute/Temporary Salaries
302-100-130	Instruction Overtime Salaries/Stipends
302-100-200	Instruction Employee Benefits
302-223-100	Supervision of Special Programs Salaries
302-223-200	Supervision of Special Programs Employee Benefits
302-223-300	Supervision of Special Programs Purchased Services
302-223-400	Supervision of Special Programs Supplies and Materials
302-223-500	Supervision of Special Programs Capital Outlay
302-223-600	Supervision of Special Programs Other Objects
302-224-100	Improvement of Instruction In-service and Staff Training Salaries
302-224-200	Improvement of Instruction In-service and Staff Training Employee Benefits
302-224-300	Improvement of Instruction In-service and Staff Training Purchased Services
302-224-400	Improvement of Instruction In-service and Staff Training Supplies and Materials
302-224-500	Improvement of Instruction In-service and Staff Training Capital Outlay
302-224-600	Improvement of Instruction In-service and Staff Training Other Objects
302-400-700	Transfer to Charter Schools

Responsible Office: Leadership Effectiveness
 Contacts: Kimberly Mack, 803-734-5849
 Jenny Henke, 803-896-1271
 E-Mail Addresses: kemack@ed.sc.gov
vhenke@ed.sc.gov

REVENUE 3503 STATE AID TO CLASSROOMS
SUBFUND 303 EIA

Allocation Formula

For the current fiscal year, the funds appropriated for State Aid to Classrooms represent the State's contribution to the Aid to Classrooms program for direct instruction of students in kindergarten through grade twelve in our state, which is seventy-five percent of the total cost of funding one teacher salary with fringe benefits for every 11.2 students.

The salary cost used to determine the amount of State funding required is based on that of a teacher having a master's degree and twelve years of experience, which equates to \$58,750 on the statewide minimum salary schedule for the current fiscal year and fringe benefits totaling \$77,879. The calculation of the ratio of teachers for every student includes those teachers eligible pursuant to Section 59-20-50(4)(b), to include classroom teachers, librarians, school counselors, psychologists, social workers, occupational and physical therapists, school nurses, orientation/mobility instructors, and audiologists in the school districts of the state.

School districts are required to meet the statewide minimum salary schedule in the current fiscal year and are required to provide the annual step increase pursuant to Section 59-20-50. No school district is required to increase teacher salaries above the amount necessary to meet the statewide minimum salary schedule as prescribed in this act. For the current fiscal year, the provisions of Section 59-20-50(3) of the 1976 Code, as amended, are suspended.

To allocate the funds, SCDE will calculate the total number of weighted pupil units (WPU) in each school district and in the state. The funds appropriated herein for State Aid to Classrooms represent the State share of the total Aid to Classrooms program, which is seventy-five percent. The total local share is twenty-five percent of the total program. The total Aid to Classrooms funding for each district is calculated based on the district's percentage of the total statewide WPU multiplied by the total Aid to Classrooms program.

The district's local share is calculated by multiplying the total local share by the district's imputed index of taxpaying ability, which is the district's relative fiscal capacity compared to that of all other districts in the state. The State Aid to Classrooms amount allocated to each district will be determined by subtracting the calculation of the district's local share from the calculation of the district's total Aid to Classrooms funding.

The South Carolina Public Charter School District and any approved institution of higher education (IHE) authorizing charter schools shall receive one hundred percent of the Aid to Classrooms funding from the State. For FY 2025-26, no local match is required for the State Aid to Classroom EIA distributions for the base funding rolled up from the previous fiscal year.

Each district will receive either the amount determined by this new methodology, or the actual State funding received in FY 2022-23 from State Aid to Classrooms, EIA - Aid to Districts, EIA -

Guidelines

To provide flexibility, each district may expend the funds as determined by the local school board of trustees to meet the educational needs of students as defined in Section 59-1-50, Chapter 18, Title 59, and as delineated in a child's Individualized Education Program (IEP). Pursuant to Section 59-20-80, each school board of trustees must make available by September first of each fiscal year its annual budget that includes state, local, and federal investments in education. The budget must be available on the district's website. SCDE, in collaboration with local school districts, will provide a template that each district must use in reporting its budget.

To provide transparency, Revenue and Fiscal Affairs will document annually, through an online financial dashboard, the expenditure of all state, local, and federal funds by each district and other relevant data to include its fund balance and average fund balance for the reporting year. The districts shall report monthly, to the SCDE, their monthly fund balance that will be used to calculate an average. To ensure that the public reporting meets the needs of educators, parents, citizens, and policymakers, SCDE, in conjunction with Revenue and Fiscal Affairs, will consult routinely with a group of educators, parents, citizens, and policymakers. District expenditures for the prior fiscal year must be published on SCDE's website for public disclosure by January 1.

If a traditional school district, charter school authorizer, or special school district fails to submit expenditure data needed for the online financial dashboard, Revenue and Fiscal Affairs will notify SCDE. Within thirty days of such notification, SCDE must then withhold ten percent of all state payments to the district or authorizer until the district or authorizer complies and all payments will then be made.

To ensure accountability, each district's annual audit that is submitted to SCDE pursuant to Section 59-17-100 must be conducted using an auditing firm from an approved list provided by the State Auditor. The State Auditor will develop standards and criteria for determining qualifying auditors. Each district's annual audit must be available on the district's website.

For the current fiscal year, the South Carolina Public Charter School District and any IHE sponsoring a public charter school shall receive and distribute State Aid to Classroom funds to its member charter schools. Students enrolled in charter schools authorized by the South Carolina Public Charter School District, or an IHE will receive in addition to the base weight of 1.00 or in addition to the disability weight of 2.60 an additional weight based upon the type of charter school that they attend (see weights below). These additional funds must support the provision of educational services for children served by a charter school that does not receive local revenues. These students are also eligible to receive additional weights for personalized instruction. SCDE will make any necessary adjustments to account for the State share for charter and special districts.

Three- and four-year-old students with a disability, who are eligible for services under IDEA and enrolled in brick-and-mortar charter schools sponsored by the South Carolina Public Charter School District or an IHE, shall be included in student counts solely for the purposes of receiving the additional weighting for students attending a brick-and-mortar charter school.

For FY 2025-26, special districts, career centers, and alternative schools will receive the amount received in the prior fiscal year from these funds.

For the current fiscal year, the pupil classification weightings are as follows:

- K-12 pupils or base students including homebound students 1.00
- Students served in licensed residential treatment facilities (RTFs) for children and adolescents as defined under Section 44-7-130 of the 1976 Code shall receive a weighting of 2.10.
- Weights for students with disabilities as documented by their Individualized Education Plan (IEP) 2.60
- Pre-career and Career Technology 1.20
- Charter school students enrolled in brick-and-mortar school 1.25 (Schools in Charter Authorizers Only)
- Charter school students enrolled in virtual charter school 0.50 (Schools in Charter Authorizers Only)

Additional weights for personalized instruction:

- Gifted and Talented 0.15
- Academic Assistance 0.15
- Limited English Proficiency 0.20
- Pupils in Poverty 0.50

Students in poverty are students who qualify for Medicaid, SNAP, TANF, or are homeless, transient, or in foster care.

Gifted and talented students are students who are classified as academically or artistically gifted and talented or who are enrolled in Advanced Placement (AP), International Baccalaureate (IB), and Cambridge International courses in high school.

Districts shall set aside twelve percent of the funds for serving artistically gifted and talented students in grades three through twelve.

Students in need of academic assistance are students who do not meet state standards in mathematics, English language arts, or both on state approved assessments in grades three through eight and high school assessments for grades nine through twelve.

Students with limited English proficiency are students who require intensive English language instruction programs and whose families require specialized parental involvement intervention.

The additional weight generates funds needed to provide additional instructional services to these students.

Further, SCDE may use school district student counts for personalized instruction as collected in the same manner as the prior fiscal year, PowerSchool or other available existing data sources as determined by SCDE to calculate the school district add-on weightings for the personalized instruction classifications and the determination of the school districts monetary entitlement.

End of year adjustments shall be based on the one hundred thirty-five-day student average daily membership for all classifications. During the current fiscal year, SCDE will update PowerSchool calculations, reports, screen development, documentation, and training to incorporate the new pupil classification weightings and to make final district allocation adjustments by June 30.

SCDE must provide districts with technical assistance regarding student count changes in PowerSchool.

With the funds that the Department of Education receives for health insurance for school districts, the department shall allocate the funds to school districts proportionately utilizing weighted pupil units. The department shall allocate to districts funds received for retirement benefits through the State Aid to Classrooms formula.

The appropriate accounts for allowed expenditures are:

100-100-100	Instructional Salaries
100-100-200	Instructional Employee Benefits
100-100-300	Instructional Purchased Services
100-100-400	Instructional Supplies
100-100-500	Instructional Capital Outlay
100-200-100	Support Services Salaries
100-200-200	Support Services Employee Benefits
100-200-300	Support Services Purchased Services
100-200-400	Support Services Supplies
100-200-500	Support Services Capital Outlay
100-200-600	Support Services Other Objects
100-400-700	Other Charges Transfers

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
E-Mail Address: jrbyers@ed.sc.gov

REVENUE 3518

**ADOPTION LIST OF “FORMATIVE” (INTERIM)
ASSESSMENTS**

SUBFUND 318

EIA FUND

Allocation Formula

Twenty-five percent based on the district Poverty Index and seventy-five percent based on the number of students tested in reading/language and or mathematics, capped by amount of funds allocated for the program.

Legal References

Education Accountability Act S.C. Code Ann. § 59-18-310 (2024)

Guidelines

A statewide Adoption List of “Formative” (Interim) Assessments for use in kindergarten through eighth grade has been created that aligns with the state academic standards in English/language arts and mathematics and satisfies professional measurement standards.

Districts may use the allocated funds to purchase products on the Adoption List of “Formative” (Interim) Assessments. These products are listed below.

- *BEACON* - Published by Data Recognition Corporation (fully funded by SCDE)
- *iReady* - Published by Curriculum Associates
- *STAR Reading* and *STAR Mathematics* -Published by Renaissance Learning
- *MAP Growth* and *MAP for Primary Grades* - Published by Northwest Evaluation Association
- *Mastery View Predictive Assessment* - Published by Instructure
- *Istation’s Indicators of Progress (ISIP™)* Published by Amira Learning (ELA K-2).

The appropriate accounts for **allowed expenditures** are:

318-100-400	Instruction Supplies and Materials
318-400-700	Transfer to Charter Schools

Responsible Office: Office of Assessment and Standards
Contact: Susan D. Creighton, 803-734-8535
E-Mail Address: screight@ed.sc.gov

REVENUE 3519 GRADE 10 TESTS
 3519A COLLEGE ENTRANCE EXAMS
 3519B CAREER READY ASSESSMENTS
 3519C IB EXAMS AND CAMBRIDGE EXAMS

SUBFUND 319 EIA FUND

Allocation Formula

Assessments are reimbursed 100%.

Legal Reference

Education Accountability Act S.C. Code Ann. § 59-18-325 (2017)

General Appropriations Act for 2025-26, Proviso 1A.16 and Proviso 1A.23

Guidelines

The Office of Assessment and Standards will provide reimbursements for certain district- or school-administered assessments administered during the 2025–26 school year as required by state law. Funds will be distributed to school districts. The SCDE will only reimburse districts for the cost of examinations; no other costs will be reimbursed. Additional information will be sent to district test coordinators.

The appropriate account for **allowed expenditures** are:

319-100-300 Instruction Purchased Services

319-400-700 Transfer to Charter Schools

Responsible Office: Office of Assessment and Standards
Contact: Leslie Dawes, 803-734-4944
E-Mail Address: ldawes@ed.sc.gov

REVENUE 3526

REFURBISHMENT OF SCIENCE KITS

SUBFUND 326

EIA FUND

Allocation Formula

Available funds for the newly adopted science kits will be a base \$10,000 allocation and any remaining funds will be allocated based on prior year 135-Day ADM.

Legal Reference

General Appropriations Act for 2025-26, Proviso 1A.48

Guidelines

Funds appropriated for the purchase of instructional materials (print/digital) may be used for reimbursing school districts to offset the costs of refurbishing science kits on the state-adopted instructional materials inventory, purchasing new kits or those adopted as supplemental from the Central Depository, or a combination of refurbishment and purchase. The refurbishing cost of kits may not exceed the cost of the adopted refurbishing kits plus a reasonable amount for shipping and handling. Costs for staff development, personnel costs, equipment, or other costs associated with refurbishing kits on state inventory are not allowable costs.

- Districts cannot order adopted refurbishment kits and order consumable items unless the consumable items are not available in the refurbishment kit (e.g., batteries, plastic spoons, paper cups).
- Districts may order non-consumable items that need replacing due to loss or damage but not for additional items that increase functionality beyond that of state-adopted or supplemental-adopted kits.
- Districts must keep copies of inventory records, bids, invoices, and other documentation related to the purchase and refurbishment of kits to provide an audit trail.
- Districts must comply with state procurement regulations and follow cost-effective refurbishment practices.
- Some kits do not meet any state grade-level-specific science standards. The cost of refurbishment of these kits is not an allowable expenditure.
- Schools may purchase new kits to replace kits that no longer meet grade-level-specific science standards or where the refurbishment cost is greater than the replacement cost.

Allowed Expenditures

- Funds may be used for the purchase of materials, supplies, and freight and for travel costs associated with the delivery of kits at the state reimbursement rate for mileage.

- Pursuant to Proviso 1A.48, these funds may be carried forward from the prior fiscal year into the current fiscal year to be expended for the same purposes.
- These funds are not subject to flexibility.

Disallowed Expenditures

Funds may not be used for personnel costs, staff development, travel, and equipment purchases.

The appropriate account codes for **allowed expenditures** are:

326-111-300	Kindergarten Programs Purchased Services
326-111-400	Kindergarten Programs Supplies and Materials
326-112-300	Primary Programs Purchased Services
326-112-400	Primary Programs Supplies and Materials
326-113-300	Elementary Programs Purchased Services
326-113-400	Elementary Programs Supplies and Materials
326-114-300	Secondary Programs Purchased Services
326-114-400	Secondary Programs Supplies and Materials
326-400-700	Transfer to Charter Schools

Responsible Office: Office of Instructional Materials and iHub
 Contact: Nicole Barker, 803-832-8203
 E-mail Address: nmbarker@ed.sc.gov

REVENUE 3528 INDUSTRY CERTIFICATIONS/CREDENTIALS
SUBFUND 328 EIA FUND

Allocation Formula

The funds appropriated for Industry Certifications/Credentials must be allocated to school districts based upon the number of national industry exams administered in the prior school year.

Legal References

General Appropriations Act for 2025-26, Proviso 1A.50

Guidelines

See applicable subprogram codes for Career and Technical Education (CTE) programs listed under Revenue Code 4210, Perkins Aid, Title I.

The General Assembly provides funds in the annual General Appropriation Act for the administration and preparation of Industry Certifications/Credentials, as well as costs related to the administration of the Industry Certifications/Credentials for the district or career center.

Of the funds appropriated for Industry Certifications/Credentials, \$3,000,000 must be allocated to school districts based upon the number of national industry exams administered in the prior school year with each district receiving a base amount of \$10,000. SCDE will identify the national industry exams that will be funded based upon job availability in the state. School districts may carry forward funds from the prior fiscal year into the current fiscal year and expend the funds for the cost of national industry exams. Any additional funds appropriated must be allocated to school districts based upon the number of national industry exams/credentials earned in the prior school year, and districts must expend these funds to pay for the cost of industry exams or to support students in preparing for the exams in the current fiscal year.

Allowed expenditures include costs that are in accordance with the program guidelines.

Career and Technical Education funds may be used for costs related to certification preparation and testing; consultant fees; substitute teacher pay; travel and per diem expenses; supplies and equipment related to the preparation, administration and testing for students, teachers, administrators, counselors, and volunteers; to implement activities related to Industry Certifications/Credentials. Related records must be maintained by the LEA.

The [Industry Certifications and Credentials](#) listed in the current CTE Student Reporting Procedures Guide are a permissible use of funds. The Industry Certifications/Credentials must complement and relate to the careers that the students are pursuing.

The following are some of the appropriate accounts for **allowed expenditures**:

328-100-300	Instruction Industry Certifications/Credentials Purchased Services
328-100-400	Instruction Industry Certifications/Credentials Supplies and Materials
328-100-500	Instruction Industry Certifications/Credentials Capital Outlay
328-200-300	Support Services Industry Certifications/Credentials Purchased Services
328-200-400	Support Services Industry Certifications/Credentials Supplies and Materials
328-200-500	Support Services Industry Certifications/Credentials Capital Outlay
328-400-700	Transfer to Charter Schools

Responsible Office: Office of Career Readiness
Contact: Maria Swygert, 803-734-8456
E-Mail Address: nmswyger@ed.sc.gov

REVENUE 3529 CAREER AND TECHNICAL EDUCATION
SUBFUND 329 EIA FUND

Allocation Formula

School district and multi-district career center allocations are determined based on the most recent data for students enrolled in approved career and technical education (CTE) courses. The formula includes a minimum allocation of \$50,000 for all school districts and official multi-district career centers.

Legal References

S.C. Code Ann. §§ 59-53-1950 and 59-53-1960 (2005)

General Appropriations Act for 2025-26, Proviso 1A.51

Guidelines

See applicable subprogram codes for Career and Technical Education (CTE) programs listed under Revenue Code 4210, Perkins Aid, Title I.

Funds may be expended for the purchase of career and technical equipment, the up fitting of facilities and the purchase of consumables, regional career specialists, and such evidence-based initiatives like High Schools that Work and Project Lead the Way. Each district must include in the district application submitted to the Office of Career and Technical Education information on other career and technical equipment available. The district must include, at a minimum, equipment located at the career center and at the technical college, information on the alignment of equipment to current industry jobs and needs in the state as recommended by career and technical program advisory committees. District applications must include charter schools within the school district offering at least one career and technical education completer program. School districts and career centers may carry forward unexpended funds to be used for the same intended purposes to up fit career and technical facilities and replace career and technical program consumables.

The following are some of the appropriate accounts for **allowed expenditures**:

- 329-100-100 Instruction Salaries
- 329-100-120 Instruction Substitute/Temporary Salaries
- 329-100-200 Instruction Employee Benefits
- 329-100-300 Instruction CTE Programs and Facilities Purchased Services
- 329-100-400 Instruction CTE Programs and Facilities Supplies and Materials
- 329-100-445 Instruction Technology and Software Supplies
- 329-100-500 Instruction CTE Programs and Facilities Capital Outlay

329-115-325	CTE Programs Rentals (Leasing of Equipment)
329-115-345	CTE Programs Technology
329-115-410	CTE Programs Supplies
329-115-445	CTE Programs Technology and Software Supplies
329-115-540	CTE Programs Equipment
329-115-545	CTE Programs Technology Equipment and Software
329-200-300	Support Services CTE Programs and Facilities Purchased Services
329-200-400	Support Services CTE Programs and Facilities Supplies and Materials
329-200-500	Support Services CTE Programs and Facilities Capital Outlay
329-212-100	School Counseling Services Salaries
329-212-200	School Counseling Services Employee Benefits
329-212-300	School Counseling Purchased Services
329-212-400	School Counseling Supplies and Materials
329-212-500	School Counseling Capital Outlay
329-212-600	School Counseling Other Objects
329-221-100	Improvement of Instruction Curriculum Development Salaries
329-221-200	Improvement of Instruction Curriculum Development Employee Benefits
329-221-300	Improvement of Instruction Curriculum Development Purchased Services
329-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
329-221-500	Improvement of Instruction Curriculum Development Capital Outlay
329-221-600	Improvement of Instruction Curriculum Development Other Objects
329-223-100	Supervision of Special Programs Salaries
329-223-200	Supervision of Special Programs Employee Benefits
329-223-300	Supervision of Special Programs Purchased Services
329-223-400	Supervision of Special Programs Supplies and Materials
329-223-500	Supervision of Special Programs Capital Outlay
329-223-600	Supervision of Special Programs Other Objects
329-224-100	Improvement of Instruction In-service and Staff Training Salaries
329-224-200	Improvement of Instruction In-service and Staff Training Employee Benefits

329-224-300	Improvement of Instruction In-service and Staff Training Purchased Services
329-224-400	Improvement of Instruction In-service and Staff Training Supplies and Materials
329-224-500	Improvement of Instruction In-service and Staff Training Capital Outlay
329-224-600	Improvement of Instruction In-service and Staff Training Other Objects
329-271-100	Student Transportation (Pupil Service Activities) Salaries
329-271-200	Student Transportation (Pupil Service Activities) Employee Benefits
329-271-300	Student Transportation (Pupil Service Activities) Purchased Services
329-271-400	Student Transportation (Pupil Service Activities) Supplies and Materials
329-271-500	Student Transportation (Pupil Service Activities) Capital Outlay
329-271-600	Student Transportation (Pupil Service Activities) Other Objects
329-271-660	Student Transportation (Pupil Service Activities) for field trips and other pupil transportation costs not provided by state law
329-400-700	Transfer to Charter Schools

Responsible Office: Office of Career Readiness
Contact: Maria Swygert, 803-734-8456
E-Mail Address: nmswyger@ed.sc.gov

**REVENUE 3532 NATIONAL BOARD SALARY SUPPLEMENT
(No Carryover Provision)**

SUBFUND 332 EIA FUND

Allocation Formula

School-based, non-administrative personnel who work with classroom teachers in an instructional or curriculum coordinator capacity or any other school-based personnel not requiring principal/administrative supervisory certification are eligible. SC Educator position codes are limited to 03-12, 17, 44, 87, and 97.

The salary supplement shall be added to the annual pay of the teacher for the period of time that the national certificate is valid.

Legal Reference

General Appropriations Act for 2025-26, Proviso 1A.64

SC Code of Laws Section 59-26-85

Guidelines

To be eligible for the supplement, National Board Certified Teachers must maintain a valid National Board Certificate and be employed in a supplement eligible position (non-administrative, school-based position). NBC supplements are adjusted on a pro rata basis for the teachers' FTE and days employed. There are four groups of National Board Certified Teachers, determined by the National Board Candidates' initial date of application to the National Board.

NOTES:

1. No National Board loans will be processed for funding provided by the State of South Carolina.
2. The salary supplement shall be adjusted on a pro rata basis for the teacher's FTE or days employed and paid to the teacher in accordance with the district's payroll procedure.
3. Any teacher who achieves certification receives the full supplement to which they are entitled. Please note that in some cases the funding will expire before the paper certificate expires.
4. If a NB candidate waits until their final year of their certificate to complete MOC, they could see a lapse in their NB supplement. Educators are encouraged to begin the MOC process a year in advance.

Allowed expenditures include costs that are in accordance with the program guidelines.

The appropriate accounts for allowed expenditures are:

332-100-100**	Instruction Salaries
332-100-200	Instruction Employee Benefits
332-212-100	School Counselor Salaries
332-212-200	School Counselor Employee Benefits
332-221-100	Improvement of Instruction Curriculum Development Salaries
332-221-200	Improvement of Instruction Curriculum Development Employee Benefits
332-222-100	Library and Media Services Salaries
332-222-200	Library and Media Services Employee Benefits
332-400-700	Transfer to Charter Schools

Function and object accounts displayed above are only header codes. Detailed function and object account codes **must be recorded by the district.

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
E-Mail Address: jrbyers@ed.sc.gov

REVENUE 3533 TEACHER OF THE YEAR AWARDS
(No Carryover Provision)

SUBFUND 333 EIA FUND

Allocation Formula

Of the funds appropriated, each school district Teacher of the Year shall receive an award of \$1,000 plus applicable employee benefits. The State Teacher of the Year shall receive \$25,000, and each of the four Honor Roll Teachers will receive an award of \$10,000.

Legal Reference

General Appropriations Act for 2025-26, Proviso 1A.10

Guidelines

For a teacher to be eligible, his or her school district must participate in the State Teacher of the Year program sponsored by the SCDE. The award will be paid to the teacher as a bonus. The bonus will be subject to withholding for tax purposes but will not be considered as salary for retirement earnings. These awards shall not be subject to SC income taxes.

The appropriate accounts for **allowed expenditures** are:

333-100-110	Instruction Regular Salaries
333-100-200**	Instruction Employee Benefits
333-400-700	Transfer to Charter Schools

Function and object accounts displayed above are only header codes. Detailed function and object account codes **must be recorded by the district.

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
E-Mail Address: jrbyers@ed.sc.gov

REVENUE 3535 READING COACHES
SUBFUND 335 EIA

Allocation Formula

For each primary and elementary school, the school district will receive the lesser of either up to \$62,730 or the actual cost of the salary and benefits for a full-time reading/literacy coach. A district may utilize these funds to employ a reading/literacy coach to serve in a primary, elementary, middle, or any combination of these schools based on the area of highest need. Some eligible schools may use the allocation to hire a reading interventionist or offer supplemental services.

Legal Reference

§59-155-180(C) (2) & (3)

General Appropriations Act for 2025-26, Proviso 1A.47

Guidelines

Districts who elect to use the allocation for reading literacy coaches must expend the funds to cover salaries and benefits for school level reading/literacy coaches. The goal of this funding is to provide school level reading/literacy coaches to:

- Serve as job-embedded, stable resources for professional learning opportunities that adhere to professional learning standards.
- Provide initial and ongoing professional learning opportunities to teachers based on analysis of data.
- Model effective instructional strategies for teachers.
- Facilitate professional learning opportunities for teachers and leadership teams through demonstration lessons.
- Train teachers in data analysis and using data to differentiate instruction.
- Coach and mentor colleagues.
- Work with teachers to ensure that evidence-based reading strategies are implemented with fidelity.
- Coordinate literacy and instructional strategies across the school that will have the greatest impact on student achievement at both the school and district level.
- Lead and support literacy leadership teams.

Disallowed expenditures include instructional materials, equipment, travel to and from professional development, maintenance, and computers, unless a school receives an approved waiver from the Office of Early Learning and Literacy to use the allocation for supplemental services per Proviso 1A.47.

Allowed expenditures include salaries and fringe benefits and/or salaries and fringe benefits for approved reading interventionists per Proviso 1A.47.

335-221-100	Improvement of Instruction Curriculum Development Salaries
335-221-200	Improvement of Instruction Curriculum Development Employee Benefits
335-221-300	Improvement of Instruction Curriculum Development Purchased Services
335-400-700	Transfer to Charter Schools

Responsible Office: Office of Instructional Supports
Contact: Marie Gibbons, 803-734-0529
E-Mail Address: mgibbons@ed.sc.gov

**REVENUE 3540 EARLY CHILDHOOD PROGRAM (4K PROGRAMS
SERVING FOUR-YEAR-OLD CHILDREN)**

SUBFUND 340 EIA FUND

Allocation Formula

Funds appropriated for half-day programs for four-year-olds shall be based on the number of kindergarten children eligible under the current poverty definition. However, no district shall receive less than 90 percent of the amount it received in the prior fiscal year.

For each school district that qualifies but chooses not to participate in CERDEP, the district shall receive the same amount of EIA funds as allocated in the prior fiscal year for the provision of a half-day 4K program from the funds appropriated to SCDE.

Legal References

S.C. Code Ann. § 59-5-65 (2004)

S.C. Code Ann. § 59-139-05 *et seq.* (2004)

General Appropriations Act for 2025-26, Proviso 1A.20, 1A.26, 1.47

24 S.C. Code Ann. Regs. 43-267.1 (State Board of Education Regulation)

Guidelines

The regulations require all school districts to provide at least one half-day early childhood development programs for four-year-olds who have indicated significant readiness deficiencies. The school districts may contract with appropriate groups and agencies to provide part or all of the programs. Districts shall integrate the planning and direction of the half-day program with the Early Childhood Initiative of Act 135. Three-year-old children may be served if the district can demonstrate to the South Carolina Department of Education that this strategy is most useful in meeting the readiness needs of the local school district.

Regulation 43-267.1 requires that classroom programs be developmentally appropriate, space must be a minimum of thirty-five square feet per child inside and a minimum of 75 square feet per child outside, and classroom enrollment must never exceed 20 children per early childhood certified teacher and teaching assistant. For evaluative purposes and in lieu of state requirements for licensing, programs will be evaluated on a five-year cycle using the environmental check sheet and SC Instructional Review document. For additional explanation of “developmentally appropriate,” please see the Guidelines for Regulations 43-267.1.

Funds are allotted strictly to serve “children most likely to experience school failure.” Districts will be required to provide evidence (documentation of efforts to recruit) that they have used all

appropriate measures to meet the needs of children and families who are in most need of 4K services.

Four-year-old children of parents who are served in school based or district-based family literacy programs are primary targets for service in EIA funded child development or 4K programs.

A minimum of 10 percent of the total allocation for this program must be utilized in supplies and equipment for classroom purposes unless a waiver has been granted by the Office of Early Learning and Literacy. Requests for waivers must be received by SCDE on or before **April 1**.

EIA funds allocated for the provision of four-year-old kindergarten shall be utilized for the provision of services to age-eligible children qualifying for free or reduced-price lunch or Medicaid or documented developmental delays. If more students seek to enroll than available space permits, students shall be prioritized (at the time of acceptance) based on family income expressed as a percentage of the federal poverty guidelines, with the lowest family incomes given highest enrollment priority.

Allowed expenditures include staff development for teachers and teaching assistants.

The appropriate accounts for **allowed expenditures** are:

340-139-100	Early Childhood Programs Salaries
340-139-200	Early Childhood Programs Employee Benefits
340-139-300	Early Childhood Programs Purchased Services
340-139-410	Early Childhood Programs Supplies
340-139-445	Early Childhood Programs Technology and Software Supplies
340-139-470	Early Childhood Programs Energy
340-139-540	Early Childhood Programs Equipment
340-139-545	Early Childhood Programs Technology Equipment and Software
340-188-100	Parenting/Family Literacy Salaries
340-188-200	Parenting/Family Literacy Employee Benefits
340-188-300	Parenting/Family Literacy Purchased Services
340-188-410	Parenting/Family Literacy Supplies
340-188-445	Parenting/Family Literacy Technology and Software Supplies
340-188-470	Parenting/Family Literacy Energy
340-188-540	Parenting/Family Literacy Equipment
340-188-545	Parenting/Family Literacy Technology Equipment and Software

340-221-100	Improvement of Instruction Curriculum Development Salaries
340-221-200	Improvement of Instruction Curriculum Development Employee Benefits
340-221-300	Improvement of Instruction Curriculum Development Purchased Services
340-221-410	Improvement of Instruction Curriculum Development Supplies
340-221-445	Improvement of Instruction Curriculum Development Technology and Software Supplies
340-221-540	Improvement of Instruction Curriculum Development Equipment
340-221-545	Improvement of Instruction Curriculum Development Technology Equipment and Software
340-224-100	Improvement of Instruction In-service and Staff Training Salaries
340-224-200	Improvement of Instruction In-service and Staff Training Employee Benefits
340-224-300	Improvement of Instruction In-service and Staff Training Purchased Services
340-224-410	Improvement of Instruction In-service and Staff Training Supplies
340-224-445	Improvement of Instruction In-service and Staff Training Technology and Software Supplies
340-224-540	Improvement of Instruction In-service and Staff Training Equipment
340-224-545	Improvement of Instruction In-service and Staff Training Technology Equipment and Software
340-271-660	Student Transportation (Pupil Service Activities) for field trips and other pupil transportation costs not provided by state law,
340-400-700	Transfer to Charter Schools

Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271.

Responsible Office: Office of Instructional Supports
Contact: Alisha Green, 803-737-3150
E-Mail Address: akgreen@ed.sc.gov

REVENUE 3541 CHILD EARLY READING DEVELOPMENT AND EDUCATION PROGRAM (CERDEP) - FULL DAY 4K

SUBFUND 341 SPECIAL REVENUE FUND

Allocation Formula

Approved providers will receive a per pupil allocation for each eligible “at risk” child participating in the program at a rate of \$5,100 adjusted on a pro rate basis determined by the length of enrollment.

Legal References

S.C. Code Ann. § 59-156

General Appropriations Act for 2025-26, Proviso 1A.26, 1.47

Guidelines

The South Carolina Child Early Reading Development and Education Program (CERDEP) shall be available for the 2025-26 school year on a voluntary basis and shall focus on the developmental and learning support that children must have to be ready for school and must incorporate parenting education.

Each child residing in the CERDEP funded districts, who will have attained the age of four years old on or before September 1, of the current school year, and meets the at-risk criteria is eligible for enrollment in the CERDEP for one year. For purposes of this funding, at-risk is defined as “annual family income of 185 percent or less of the federal poverty guidelines as promulgated annually by the U.S. Department of Health and Human Services, or Medicaid eligible”.

Services for this program will be considered full time. The instructional day will consist of 6.5 hours and for 180 days.

Districts can request to expand their CERDEP programs to provide a longer instructional day, provide a longer academic year and/or provide a summer component. The time requirements for each expansion opportunity are listed below.

CERDEP Expansion:

Program	Number of Days	Hour Requirement
Extended Day	Up to 220	6.5 - 8.5
Extended Year	Up to 220	6.5 - 8.5
Summer Program	Up to 50	6.5 - 8.5

New Classroom Funding:

- New providers participating for the first time in the current fiscal year and enrolling between one and six eligible children shall be eligible to receive up to \$1,000 per child in materials and equipment funding, with providers enrolling seven or more such children eligible for funding not to exceed \$10,000.
- Providers receiving equipment funding are expected to participate in the program and provide high-quality, center-based programs as defined herein for a minimum of three years. Failure to participate for three years will require the provider to return a portion of the equipment allocation to a level determined by SCDE of Education and the Office of First Steps to School Readiness.

For purposes of the funding, the Provider is considered the approved school.

Providers shall:

- comply with all federal and state laws and constitutional provisions prohibiting discrimination on the basis of disability, race, creed, color, gender, national origin, religion, ancestry, or need for special education services,
- comply with all state and local health and safety laws and codes,
- comply with all state laws that apply regarding criminal background checks for employees and exclude from employment any individual not permitted by state law to work with children,
- be accountable for meeting the education needs of the child and report at least quarterly to the parent/guardian on his progress,
- comply with all program reporting, and assessment criteria required of providers,
- maintain individual student records for each child enrolled in the program to include, but not be limited to, assessment data, health data, records of teacher observations, and records of parent/guardian and teacher conferences,
- designate whether extended day, extended year, and/or summer services will be offered to the parents/guardians of children participating in the program; and
- be approved, registered, or licensed by the Department of Social Services and,
- comply with all state and federal laws and requirements specific to program providers.
- collect average daily attendance so that consistent enrollment may be determined.

Providers may limit student enrollment based upon space available.

Providers must also:

- employ a lead teacher with a two-year degree in early childhood education or related field or be granted a waiver of this requirement from SCDE. It is imperative to remember, that teachers working in public schools must be properly certified in order for the school to be in compliance with the requirements of the state accreditation and federal Every Student Succeeds Act (ESSA) requirements,

- employ an education assistant with pre-service or in-service training in early childhood education; districts may request a waiver of the ECD 101 requirement by providing written documentation as to the qualifications and/or early childhood college coursework of the teaching assistant,
- maintain classrooms with at least 10 four-year-old children, but no more than 20 four-year-old children with an adult-to-child ratio of 1:10. With classrooms having a minimum of 10 children, the 1:10 ratio must be a lead teacher to child ratio. Waivers of the minimum class size requirement may be granted by the South Carolina Department of Education on a case-by-case basis,
- offer a full day, center-based program with 6.5 hours of instruction daily for 180 school days,
- provide an approved research-based preschool curriculum that focuses on critical child development skills, especially early literacy, numeracy, and social/emotional development,
- engage parents' participation in their child's educational experience that shall include a minimum of two documented conferences per year; and
- adhere to professional development requirements.

Disallowed expenditures include field trips and software.

Allowed expenditures include salaries, curriculum, supplies and materials, playground equipment.

The appropriate accounts for **allowed expenditures** are:

341-147-100	CERDEP Salaries
341-147-200	CERDEP Employee Benefits
341-147-300	CERDEP Purchased Services
341-147-400	CERDEP Supplies and Materials
341-147-500	CERDEP Capital Outlay
341-189-300	CERDEP (Parenting) Purchased Services
341-189-400	CERDEP (Parenting) Supplies
341-224-300	Teacher In-service Purchased Services
341-224-400	Teacher In-service Supplies and Materials
341-400-700	Transfer to Charter Schools

Responsible Office: Office of Instructional Supports

Contact: Alisha Green, 803-737-3150

E-Mail Address: akgreen@ed.sc.gov

REVENUE 3556 ADULT EDUCATION
SUBFUND 356 EIA FUND

Allocation Formula

For 2025-26, funds will be allocated to districts based on a formula which includes target populations without a high school credential and performance factors such as number of high school credentials and career readiness certificates awarded the previous school year.

Legal References

General Appropriations Act for 2025-26; S.C. Acts 23, Proviso 1A.24

24 S.C. Code Ann. Reg. 43-237.1 (State Board of Education Regulation)

Overall levels of State funding must meet the federal requirement for state maintenance of effort.

Guidelines

ADULT EDUCATION

Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy activities, including workplace literacy services, (2) family literacy services, (3) Corrections Education and (4) English literacy services. Adult education and literacy activities include, but are not limited to, the following: basic skills instruction, preparation for a high school equivalency test and assessment, integrated education and training, workplace literacy, or the completion of requirements for a high school diploma.

In order to be served by an adult education program, an individual must meet the federal definition of an adult education student. In accordance with that definition, students who possess a high school credential may be served if they lack sufficient mastery of basic educational skills to enable them to function effectively in society.

All out-of-state travel paid for with adult education funds must be directly related to the operation and improvement of the adult education program.

In order for 100 percent of the salary of a school district's adult education director to be paid from the adult education allocation, the following criteria must be met:

- a. The 2024-25 enrollment of the school district's adult education program, or consortium of school districts, must meet the minimum number determined by the Office of Career

Readiness - Adult Education based on Census data of individuals without a high school education.

- b. The adult education director must devote 100 percent of his or her time to the adult education program.

In school districts that have an enrollment less than the minimum number outlined in Item a. above for the 2024-25 academic year or districts in which the adult education director is not employed 100 percent in that position, a percentage of the adult education director's salary may be paid from the adult education allocation.

Example 1:

If the enrollment of the adult education program for the 2024-25 school year was 500, and the target enrollment was 1,000 and the adult education director was employed 100 percent in adult education, then one-half of the adult education director's salary may be paid from the allocation. (If the adult education director has an annual salary of \$60,000, then the amount of the adult education director's salary that can be paid from the allocation will be \$30,000.)

$$\$60,000 \times 50\% = \$30,000$$

Example 2:

If the enrollment of the adult education program for the 2024-25 school year was 500 and the target enrollment was 1,000 and the adult education director was employed 50 percent in adult education and 50 percent in alternative education, then one-half of the adult education director's salary may be paid from the allocation. However, since the adult education director was employed in the adult education program only one-half of the time, only one-half of the allowed amount of salary may be paid. (If the adult education director has an annual salary of \$60,000 but was employed only on a half-time basis and the program has an enrollment of 500, the allocation for the director's salary will be \$15,000.)

$$\$60,000 \times 50\% = \$30,000 \times 50\% = \$15,000$$

The target student enrollment requirement to fully fund the adult education director's salary may be waived by the State Director within the Office of Career Readiness based on consideration of unforeseen enrollment drops due to changes in funding regulations or establishment of new adult education programs.

The adult education director must be certified in one of the following areas: 7B, 7D, 7C, 7E, 70, 71, 72, 73, or 74 or must hold an advanced degree in the field of adult education and a South Carolina teaching certificate.

The adult education director must be listed on the **professional certified staff (PCS) listing** at the same percentage of job responsibility as stated on the “**Administration of Adult Education Program**” form. Acceptable position codes are 16 or 56.

Adult education services must be offered on a year-round basis. Summer months may have abbreviated course offerings. Programs in which the adult education director’s salary is paid entirely with state adult education funds must offer a sufficient instructional program during the summer months to meet the needs of the local community.

YOUNG ADULT POPULATION (YAP)

For 2025-26, thirty percent of Adult Education funds are available to school districts to serve adult education students between the ages of 17–21 who are enrolled in programs leading to a high school diploma or in preparation to sit for a high school equivalency test or prepare for the career readiness certificate exam.

YAP funds will be allocated based on a formula, which is a combination of three factors:

Factor 1: The number of 17–21-year-old students enrolled in a high school completion program with at least 12 hours of instruction the previous school year who complete their incoming educational functioning level, as determined by approved assessments.

Factor 2: The number of 17–21-year-old students with at least 12 hours of instruction the previous school year who meet the goal of obtaining a gold, silver, or platinum Career Readiness Certificate. The goal of obtaining a bronze Career Readiness Certificate will not be included.

Factor 3: The number of 17–21-year-old students with at least 12 hours of instruction who meet the goal of obtaining either a high school diploma or who successfully passed a high school equivalency examination the previous school year.

20 percent of the allocation will be based on Factor 1.

30 percent of the allocation will be based on Factor 2.

50 percent of the allocation will be based on Factor 3.

FAMILY LITERACY

South Carolina Family Literacy Collaborative Projects must contain all the following components:

- adult education/literacy instruction**
- early childhood instruction,
- PACT (Parent and Child Together), and
- parenting instruction.

****Adult education programs are encouraged to work with early childhood education and family literacy programs; however, only the adult education portion of the family literacy program may be paid with adult education funds.**

EQUIPMENT

All equipment purchased with funds budgeted under “Equipment” (181-500, 182-500, 183-500, 184-500, 221-500, and 223-500) must meet the following guidelines:

- Property records must be maintained that include a description of the property, a serial number or other identification number, the vendor’s name, the acquisition date, the cost of the property, and the location of the property.
- A physical inventory of the property must be taken, and the results reconciled with the property records every year.
- Disposal of obsolete equipment shall be documented in the inventory report. *Obsolete or inoperable equipment* is defined as equipment that is worn out, that is irreparable or not economically feasible to repair, or that has been replaced by new technology.
- Prior approval by the Office of Career Readiness - Adult Education must be obtained in order to sell obsolete equipment. Funds generated from the sale of obsolete equipment must be reported to the Office of Career Readiness - Adult Education.

EXPENDITURES

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

The appropriate accounts for **allowed expenditures** are:

356-181-100	Adult Basic Education Programs Salaries
356-181-200	Adult Basic Education Programs Employee Benefits
356-181-300	Adult Basic Education Programs Purchased Services
356-181-400	Adult Basic Education Programs Supplies and Materials
356-181-500*	Adult Basic Education Programs Capital Outlay
356-182-100	Adult Secondary Education Programs Salaries
356-182-200	Adult Secondary Education Programs Employee Benefits
356-182-300	Adult Secondary Education Programs Purchased Services
356-182-400	Adult Secondary Education Programs Supplies and Materials
356-182-500*	Adult Secondary Education Programs Capital Outlay
356-183-100	Adult English Literacy (ESL) Salaries
356-183-200	Adult English Literacy (ESL) Employee Benefits
356-183-300	Adult English Literacy (ESL) Purchased Services

356-183-400	Adult English Literacy (ESL) Supplies and Materials
356-183-500*	Adult English Literacy (ESL) Capital Outlay
356-184-100	Post-Secondary Programs - Salaries
356-184-200	Post-Secondary Programs - Benefits
356-184-300	Post-Secondary Programs - Purchased Services
356-184-400	Post-Secondary Programs - Supplies and Materials
356-184-500*	Post-Secondary Programs - Capital Outlay
356-221-100	Improvement of Instruction Curriculum Development Salaries
356-221-200	Improvement of Instruction Curriculum Development Employee Benefits
356-221-300	Improvement of Instruction Curriculum Development Purchased Services
356-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
356-221-500*	Improvement of Instruction Curriculum Development Capital Outlay
356-223-100	Supervision of Special Programs Salaries
356-223-200	Supervision of Special Programs Employee Benefits
356-223-300	Supervision of Special Programs Purchased Services
356-223-400	Supervision of Special Programs Supplies and Materials
356-223-500*	Supervision of Special Programs Capital Outlay
356-224-100	Improvement of Instruction In-service and Staff Training Salaries
356-224-200	Improvement of Instruction In-service and Staff Training Employee Benefits
356-224-300	Improvement of Instruction In-service and Staff Training Purchased Services
356-224-400	Improvement of Instruction In-service and Staff Training Supplies and Materials
356-254-100	Operation and Maintenance of Plant Salaries
356-254-200	Operation and Maintenance of Plant Employee Benefits
356-254-300	Operation and Maintenance of Plant Purchased Services
356-254-400	Operation and Maintenance of Plant Supplies and Materials
356-390-300	Infrastructure Cost Sharing
356-400-700	Transfer to Charter Schools

*Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing** by the Office of Career Readiness - Adult Education.

Budget amendments must be received in the Office of Career Readiness no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Career Readiness - Adult Education
Contacts: Mike King, 803-734-8300 (Budget Questions)
Harriette Jenerette, 803-734-4708 (GFS Program Questions)
Jennifer Wheeler, 803-734-8069 (IEL/CE, Corrections Education
Program Questions)
Andrena Duren, 803-734-0762 (Adult Education Program
Questions)
Giovanna Leone, 803-734-1944 (Data Questions)
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REVENUE 3557 SUMMER READING PROGRAM
SUBFUND 357 EIA

Allocation Formula

A per pupil allocation based on the number of students scoring Not Met on Third Grade Reading Assessment in the prior year.

Legal Reference

General Appropriations Act for 2025-26, Proviso 1.48

Guidelines

The purpose of the reading camp is to provide students who are significantly below third grade reading proficiency with the opportunity to receive quality, intensive instructional services, and support. Summer reading camps must be at least six weeks in duration with a minimum of four days of instruction per week and four hours of instruction per day, or the equivalent of ninety-six **instructional** hours. School transportation shall be provided. The camps must be taught by compensated teachers who have at least an add-on literacy endorsement or who have documented and demonstrated substantial success in helping students comprehend grade-level texts.

A district may also include in the summer reading camps students who are not exhibiting reading proficiency at any grade and may charge fees for these students to attend the summer reading camps based on a sliding scale pursuant to Section 59-19-90, except where a child is found to be reading below grade level in the first, second or third grade.

Schools and school districts are encouraged to partner with county or school libraries, institutions of higher learning, community organizations, faith-based institutions, businesses, pediatric and family practice medical personnel, and other groups to provide volunteers, mentors, tutors, space, or other support to assist with the provision of the summer reading camps.

Allowed expenditures include salaries for all staff needed to effectively implement the reading camp, fringe benefits, professional development for Summer Reading Camps, instructional materials, bus driver salaries, and student incentives for attendance (t-shirts, books, etc.), and one instructional field trip aligned to the Summer Reading Camp Field Trip Guidance Document.

Disallowed expenditures include computers, tablets, computer software, computer programs, etc.

The appropriate accounts for **allowed expenditures** are:

357-100-100	Instruction Salaries
357-100-200	Instruction Employee Benefits
357-100-300	Instruction Purchased Services
357-100-400	Instruction Supplies & Materials
357-200-100	Transportation Salaries
357-200-100	Transportation Salaries – Instructional Field Trips
357-200-100	Admin. Salaries
357-200-100	Instructional Based Field Trips
357-200-200	Admin. Fringe
357-200-200	Transportation Fringe
357-200-200	Transportation Fringe – Instructional Field Trips
357-200-300	Professional Development
357-200-600	Student Incentives
357-400-700	Transfer to Charter Schools

Responsible Office: Office of Instructional Supports
Contact: Marie Gibbons, 803-734-0529
E-Mail Address: mgibbons@ed.sc.gov

REVENUE 3571 COMPREHENSIVE SUPPORT AND IMPROVEMENT (CSI)
SUBFUND 371 EIA FUND

Allocation Formula

Funding will be allocated based on a formula determined by the previous year’s 135-day average daily membership (ADM) and will be awarded to all Comprehensive Support and Improvement Schools.

Legal Reference

General Appropriations Act for 2025-26, Proviso 1.3

Guidelines

Funding applications must be submitted in writing and receive approval in writing from the Office of Leadership Effectiveness, but only after the submitted Continuous Improvement Plan has been approved. The funds must be expended on evidence-based strategies and activities as expressly outlined in the Continuous Improvement Plan and the Memorandum of Agreement (MOA) to improve academic achievement. The SC Department of Education plays a key role in providing technical assistance throughout the process, offering support in both design and implementation of the School Renewal Plan and Continuous Improvement Plan. Additionally, the SC Department of Education assists in brokering for technical assistance personnel, as needed, as outlined in the MOA. State technical assistance funding should be used to support and stimulate high quality teaching and learning practices and target assistance to low performing schools. The funds are intended to enhance the process of teaching and learning in the classroom, with a focus on improving academic achievement and student progress, reducing achievement gaps, and supporting professional development as a key component of overall improvement efforts.

Disallowed expenditures

Supplanting is not allowed, and this funding may not be used for non-instructional Capital Outlay expenditures.

The appropriate accounts for **allowed expenditures** are:

- 371-100-100** Instruction Salaries
- 371-100-200 Instruction Employee Benefits
- 371-100-300 Instruction Purchased Service
- 371-100-400 Instruction Supplies and Materials
- 371-100-500 Instruction Capital Outlay
- 371-100-600 Instruction Other Objects

371-200-100**	Support Services Salaries
371-200-200	Support Services Employee Benefits
371-200-300	Support Services Purchased Service
371-200-400	Support Services Supplies and Materials
371-200-600	Support Services Other Objects

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Leadership Effectiveness
Contact: Kimberly Mack, 803-734-5849
Yvonne Cranford, 803-734-1613
Denise Covert Wilson, 803-734-8103
E-Mail addresses: kemack@ed.sc.gov
yacranford@ed.sc.gov
dcovertwilson@ed.sc.gov

District	Program Manager	PM Email	PM Number
Abbeville County School District	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Aiken County Public School District	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Allendale County School District	Denise Covert Wilson	dcovertwilson@ed.sc.gov	803-734-0909
Anderson School Districts 1-5	David Long	Dlong@ed.sc.gov	803-734-0483
Bamberg County School District	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Barnwell County Consolidated School District	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Barnwell School District 45	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Beaufort County School District	Bentley Oates	Rboates@ed.sc.gov	803-734-1227
Berkeley County School District	Bentley Oates	Rboates@ed.sc.gov	803-734-1227
Calhoun County Public Schools	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Charleston County School District	Denise Covert Wilson	dcovertwilson@ed.sc.gov	803-734-0909
Charter Institute at Erskine	Tina Jamison	Tjamison@ed.sc.gov	803-734-3397
Cherokee County School District	David Long	Dlong@ed.sc.gov	803-734-0483
Chester County School District	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
Chesterfield County School District	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Clarendon County School District	Bentley Oates	Rboates@ed.sc.gov	803-734-1227
Clover School District (York 2)	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
Colleton County School District	Denise Covert Wilson	dcovertwilson@ed.sc.gov	803-734-0909
Darlington County School District	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Dillon School District 3	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Dillon School District Four	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Dorchester School District Four	Bentley Oates	Rboates@ed.sc.gov	803-734-1227
Dorchester School District Two	Bentley Oates	Rboates@ed.sc.gov	803-734-1227
Edgefield County School District	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Fairfield County School District	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
Florence County School District 2	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Florence County School District 3	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Florence County School District Five	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Florence Public School District One	Denise Covert Wilson	dcovertwilson@ed.sc.gov	803-734-0909
Fort Mill School District (York 4)	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
Georgetown County School District	Bentley Oates	Rboates@ed.sc.gov	803-734-1227
Greenwood School District 50	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Hampton County School District	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Horry County Schools	Bentley Oates	Rboates@ed.sc.gov	803-734-1227
Jasper County School District	Denise Covert Wilson	dcovertwilson@ed.sc.gov	803-734-0909
Kershaw County School District	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Lancaster County School District	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Laurens County School District 55	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Laurens County School District 56	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Lee County School District	Bentley Oates	Rboates@ed.sc.gov	803-734-1227

Lexington County School District One	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
Lexington County School District Two	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
Lexington County School District Three	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
Lexington School District Four	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
Limestone Charters Association	Tina Jamison	Tjamison@ed.sc.gov	803-734-3397
Marion County School District (Marion 10)	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Marlboro County School District	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
McCormick County School District	Denise Covert Wilson	dcovertwilson@ed.sc.gov	803-734-0909
Orangeburg County School District	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
Richland County School District One	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
Richland School District Two	Teresa Gamble	tgamble@ed.sc.gov	803-734-1225
Rock Hill School District Three (York 3)	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
Saluda County Schools	Faith Gordon	fgordon@ed.sc.gov	803-734-1226
SC Public Charter School District	Tina Jamison	Tjamison@ed.sc.gov	803-734-3397
School District Five of Lexington and Richland Counties (Lexington/Richland 5)	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
School District of Newberry County	Glynis Brooks	gbrooks@ed.sc.gov	803-734-4111
School District of Oconee County	David Long	Dlong@ed.sc.gov	803-734-0483
School District of Pickens County	David Long	Dlong@ed.sc.gov	803-734-0483
Spartanburg School District One	David Long	Dlong@ed.sc.gov	803-734-0483
Spartanburg School District Two	David Long	Dlong@ed.sc.gov	803-734-0483
Spartanburg School District Three	David Long	Dlong@ed.sc.gov	803-734-0483

**REVENUE 3577 TEACHER SUPPLIES
(No Carryover Provision)**

SUBFUND 377 EIA FUND

Allocation Formula

To offset expenses incurred for supplies directly related to the education of students, an allocation of \$400 will be made to each eligible individual who is employed by a school district or a special school as of November 30 of the current fiscal year.

Legal Reference

General Appropriations Act for 2025-26, Proviso 1A.9

Guidelines

All certified and non-certified public school teachers identified in SC Educator, certified special school classroom teachers, certified media specialists, certified school counselors, career specialists (position codes 03 - 11, 17, 18 and 23) and lead teachers employed in a publicly funded full day 4K classroom approved by the South Carolina First Steps to School Readiness who are employed by a school district or charter school as of November 30 of the current school year, may receive a reimbursement of \$400 each to offset expenses incurred by them for teaching supplies and materials identified by the employee as essential for student success. Funds shall be disbursed by SCDE to school districts based on the last reconciled SC Educator listing from the previous year. Any deviation in SC Educator and actual teacher count will be reconciled by December 31 or as soon as practicable thereafter. School districts shall disburse these funds on the first day that teachers are required to be in attendance at the school for the current contract year. Funds will be disbursed in a manner separate and distinct from their payroll check. Based on the public decision of the school district these funds shall be disbursed to each teacher via check in a manner separate and distinct from their payroll check on the first day teachers, by contract, are required to be in attendance at the school for the current contract year. This reimbursement shall not be considered by the state as taxable income or reported as income on the employee’s annual W-2 form, and a district may not withhold or garnish the amount of the supply check from an employee’s salary.

Funds distributed to school districts or allocated to schools must not supplant existing supply money paid to teachers from other sources.

Any district requiring receipts must notify teachers who have not submitted receipts between November 25 and December 6 that they must submit receipts to the district. Any funds not disbursed to teachers must be returned to SCDE and may not be retained by the districts. Districts may not add any additional requirements not listed in Proviso 1A.9.

Special Note: Any supplies/materials/equipment purchased with the teacher supply funding is that of the teacher and not the school district in which the teacher is employed. If a teacher leaves the employment of the district, supplies are taken by the teacher upon their departure.

The appropriate accounts for **allowed expenditures** are:

377-100-410	Instruction Supplies and Materials
377-212-410	School Counseling Services Supplies and Materials
377-222-410	Library and Media Services Supplies and Materials
377-400-700	Transfer to Charter Schools

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
E-Mail Address: jrbyers@ed.sc.gov

REVENUE 3595 EEDA SUPPLIES AND MATERIALS
 SUBFUND 395 SPECIAL REVENUE FUND

Allocation Formula

Funds were allocated on a per pupil basis by the number of six through twelve graders in each district.

Legal References

The Education and Economic Development Act of 2005
 General Appropriations Act for 2025-26, Proviso 1.3

Guidelines

Funds are to provide students in grades K–12 career-related opportunities, activities, interest inventories/assessments, subscriptions, software, and other resources to assist them in becoming more informed about and prepared for the career(s) in which they have expressed interest. Funds may be used for student transportation costs associated with career-related activities. These funds can also be used to provide guidance personnel (school counselors and career specialists) professional development opportunities that will enhance their ability to meet the career development and preparation needs of students.

The appropriate accounts for **allowed expenditures** are:

- 395-212-300 School Counseling Purchased Services
- 395-212-400 School Counseling Supplies and Materials

- 395-271-100 Student Transportation (Pupil Service Activities) Salaries
- 395-271-200 Student Transportation (Pupil Service Activities) Employee Benefits
- 395-271-300 Student Transportation (Pupil Service Activities) Purchased Services
- 395-271-400 Student Transportation (Pupil Service Activities) Supplies and Materials
- 395-271-500 Student Transportation (Pupil Service Activities) Capital Outlay
- 395-271-600 Student Transportation (Pupil Service Activities) Other Objects
- 395-271-660 Student Transportation (Pupil Service Activities) for field trips and other pupil transportation costs not provided by state law

- 395-400-700 Transfer to Charter Schools

Responsible Office: Office of Career Readiness
Contact: Erin Clarke (803) 734-2828
E-Mail Address: emclarke@ed.sc.gov

Section 6

Restricted State Funding

Revenue Code	Subfund	State Restricted Program Description	2025-26 State Allocation	Page Number
3134	924	Child Early Reading Development and Education Program (CERDEP) – Full Day 4K*	\$8,223,882	73
3135	935	Reading Coaches*	\$29,483,100	76
3155	955	DSS SNAP E&T Program	TBD	78
3187	917	Teacher Supplies*	\$2,860,000	82
3193	919	Education License Plates	TBD	84

*These lines represent split funded allocations. Not all districts will be paid from these funds.

REVENUE 3134 CHILD EARLY READING DEVELOPMENT AND EDUCATION PROGRAM (CERDEP) – FULL DAY 4K

SUBFUND 924 SPECIAL REVENUE FUND

Allocation Formula

Approved providers will receive a per pupil allocation for each eligible “at risk” child participating in the program at a rate of \$5,100, adjusted on a pro rata basis determined by the length of enrollment.

Legal References

S.C. Code Ann. §59-156

General Appropriations Act for 2025-26, Proviso 1.47

Guidelines

The South Carolina Child Early Reading Development and Education Program (CERDEP) shall be available for the 2025-26 school year on a voluntary basis and shall focus on the developmental and learning support that children must have in order to be ready for school and must incorporate parenting education.

Each child residing in the CERDEP funded districts, who will have attained the age of four years old on or before September 1, of the current school year, and meets the at-risk criteria is eligible for enrollment in the CERDEP for one year. For purposes of this funding, at risk is defined as “annual family income of 185 percent or less of the federal poverty guidelines as promulgated annually by the U.S. Department of Health and Human Services, or Medicaid eligible.”

Services for this program will be considered full time. The instructional day will consist of 6.5 hours and for 180 days.

Districts can request to expand their CERDEP programs to provide a longer instructional day, provide a longer academic year and/or provide a summer component. The time requirements for each expansion opportunity are listed below.

CERDEP Expansion:

Program	Number of Days	Hour Requirement
Extended Day	Up to 220	6.5 - 8.5
Extended Year	Up to 220	6.5 - 8.5
Summer Program	Up to 50	6.5 - 8.5

New Classroom Funding:

- New providers participating for the first time in the current fiscal year and enrolling between one and six eligible children shall be eligible to receive up to \$1,000 per child in materials and equipment funding, with providers enrolling seven or more such children eligible for funding not to exceed \$10,000.
- Providers receiving equipment funding are expected to participate in the program and provide high-quality, center-based programs as defined herein for a minimum of three years. Failure to participate for three years will require the provider to return a portion of the equipment allocation to a level determined by SCDE and the Office of First Steps to School Readiness.

For purposes of the funding, the Provider is considered the approved school.

Providers shall:

- comply with all federal and state laws and constitutional provisions prohibiting discrimination on the basis of disability, race, creed, color, gender, national origin, religion, ancestry, or need for special education services,
- comply with all state and local health and safety laws and codes,
- comply with all state laws that apply regarding criminal background checks for employees and exclude from employment any individual not permitted by state law to work with children,
- be accountable for meeting the education needs of the child and report at least quarterly to the parent/guardian on his progress,
- comply with all program reporting, and assessment criteria required of providers,
- maintain individual student records for each child enrolled in the program to include, but not be limited to, assessment data, health data, records of teacher observations, and records of parent/guardian and teacher conferences,
- designate whether extended day services will be offered to the parents/guardians of children participating in the program; and
- be approved, registered, or licensed by the Department of Social Services and,
- comply with all state and federal laws and requirements specific to program providers.
- collect average daily attendance so that consistent enrollment can be determined.

Providers may limit student enrollment based upon space available.

Providers must also:

- employ a lead teacher with a two-year degree in early childhood education or related field or be granted a waiver of this requirement from SCDE. It is imperative to remember that teachers working in public schools must be properly certified in order for the school to be in compliance with state accreditation and federal Every Student Succeeds Act requirements,

- employ an education assistant with pre-service or in-service training in early childhood education. Districts may request a waiver of the ECD 101 requirement by providing written documentation as to the qualifications of the teaching assistant,
- maintain classrooms with at least 10 four-year-old children, but no more than 20 four-year-old children with an adult-to-child ratio of 1:10. With classrooms having a minimum of 10 children, the 1:10 ratio must be a lead teacher to child ratio. Waivers of the minimum class size requirement may be granted by the South Carolina Department of Education on a case-by-case basis,
- offer a full day, center-based program with 6.5 hours of instruction daily for 180 school days,
- provide an approved research-based preschool curriculum that focuses on critical child development skills, especially early literacy, numeracy, and social/emotional development,
- engage parents' participation in their child's educational experience that shall include a minimum of two documented conferences per year; and
- adhere to professional development requirements.

Disallowed expenditures include field trips.

The appropriate accounts for **allowed expenditures** are:

924-147-100	CERDEP Salaries
924-147-200	CERDEP Employee Benefits
924-147-300	CERDEP Purchased Services
924-147-400	CERDEP Supplies and Materials
924-147-500	CERDEP Capital Outlay
924-189-300	CERDEP (Parenting) Purchased Services
924-189-400	CERDEP (Parenting) Supplies
924-224-300	Teacher In-service Purchased Services
924-224-400	Teacher In-service Supplies and Materials
924-400-700	Transfer to Charter Schools

Responsible Office: Office of Instructional Supports
 Contact: Alisha Green, 803-737-3150
 E-mail Address: akgreen@ed.sc.gov

REVENUE 3135 READING COACHES
SUBFUND 935 SPECIAL REVENUE FUND

Allocation Formula

For each primary and elementary school, the school district will receive the lesser of either up to \$62,730 or the actual cost of the salary and benefits for a full-time reading/literacy coach. A district may utilize these funds to employ a reading/literacy coach to serve in a primary, elementary, middle, or any combination of these schools based on the area of highest need. Some eligible schools may use the allocation to hire a reading interventionist or offer supplemental services.

Legal Reference

§59-155-180(C) (2) & (3)

General Appropriations Act for 2025-26, Proviso 1.50

Guidelines

Districts who elect to use the allocation for reading literacy coaches must expend the funds to cover salaries and benefits for school level reading/literacy coaches. The goal of this funding is to provide school level reading/literacy coaches to:

- Serve as job-embedded, stable resources for professional learning opportunities that adhere to professional learning standards.
- Provide initial and ongoing professional learning opportunities to teachers based on analysis of data.
- Model effective instructional strategies for teachers.
- Facilitate professional learning opportunities for teachers and leadership teams through demonstration lessons.
- Train teachers in data analysis and using data to differentiate instruction.
- Coach and mentor colleagues.
- Work with teachers to ensure that evidence-based reading strategies are implemented with fidelity.
- Coordinate literacy and instructional strategies across the school that will have the greatest impact on student achievement at both the school and district level.
- Lead and support literacy leadership teams.

Disallowed expenditures include instructional materials, equipment, travel to and from professional development, maintenance, and computers, unless a school receives an approved waiver from the Office of Early Learning and Literacy to use the allocation for supplemental services per Proviso 1.50.

Allowed expenditures include salaries and fringe benefits and/or salaries and fringe benefits for approved reading interventionists per Proviso 1.50.

935-221-100	Improvement of Instruction Curriculum Development Salaries
935-221-200	Improvement of Instruction Curriculum Development Employment Benefits
935-221-300	Improvement of Instruction Curriculum Development Purchased Services
935-400-700	Transfer to Charter Schools

Responsible Office: Office of Instructional Supports
Contact: Marie Gibbons, 803-734-0529
E-Mail Address: mgibbons@ed.sc.gov

REVENUE 3155 DSS SNAP E&T PROGRAM
SUBFUND 955 STATE

Allocation Formula

Funds are allocated to participating school districts based on the number of fundable adult education students who are also participating in the Supplemental Nutrition Assistance Program (SNAP), which is administered by the Department of Social Services. Students must acknowledge participation in the program.

Legal References

Supplemental Nutrition Assistance Program (SNAP or Food Stamp) Program

Title IV-E of the Social Security Act (Child Welfare)

Guidelines

The purpose of this initiative is to implement an education and training program that will assist adult education students who are participants of the Supplemental Nutrition Assistance Program (SNAP) to improve their educational qualifications and to help secure new or better jobs.

Funds are allocated to adult education programs in local school districts to provide academic services to adults for (1) adult education and literacy activities, including workplace literacy services, (2) family literacy services, and (3) English literacy services. Adult education and literacy activities include, but are not limited to, the following: basic-education instruction, preparation for a high school equivalency test, the development of academic skills and in contextual workplace basic skills, or the completion of requirements for a high school diploma. The funds may be used to provide additional services, such as transportation and childcare. All funds must be reinvested in the local adult education in allowable adult education categories. All funds may be carried forward until exhausted.

EQUIPMENT

All equipment purchased with funds budgeted under "Equipment" (181-500, 182-500, 183-500, 184-500, 186-500, 188-500, 221-500 and 223-500) must meet the following guidelines:

- Property records must be maintained that include a description of the property, a serial number or other identification number, the vendor's name, the acquisition date, the cost of the property, and the location of the property.
- A physical inventory of the property must be taken, and the results reconciled with the property records every year.

- Disposal of obsolete equipment shall be documented in the inventory report. *Obsolete or inoperable equipment* is defined as equipment that is worn out, that is irreparable or not economically feasible to repair, or that has been replaced by new technology.
- Prior approval by the Office of Career Readiness - Adult Education must be obtained in order to sell obsolete equipment. Funds generated from the sale of obsolete equipment must be reported to the Office of Career Readiness - Adult Education.

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

The appropriate accounts for **allowed expenditures** are:

955-181-100	Adult Basic Education Programs Salaries
955-181-200	Adult Basic Education Programs Employee Benefits
955-181-300	Adult Basic Education Programs Purchased Services
955-181-400	Adult Basic Education Programs Supplies and Materials
955-181-500*	Adult Basic Education Programs Capital Outlay
955-182-100	Adult Secondary Education Programs Salaries
955-182-200	Adult Secondary Education Programs Employee Benefits
955-182-300	Adult Secondary Education Programs Purchased Services
955-182-400	Adult Secondary Education Programs Supplies and Materials
955-182-500*	Adult Secondary Education Programs Capital Outlay
955-183-100	Adult English Literacy (ESL) Salaries
955-183-200	Adult English Literacy (ESL) Employee Benefits
955-183-300	Adult English Literacy (ESL) Purchased Services
955-183-400	Adult English Literacy (ESL) Supplies and Materials
955-183-500*	Adult English Literacy (ESL) Capital Outlay
955-184-100	Post-Secondary Programs - Salaries
955-184-200	Post-Secondary Programs - Benefits
955-184-300	Post-Secondary Programs - Purchased Services
955-184-400	Post-Secondary Programs - Supplies and Materials
955-184-500*	Post-Secondary Programs - Capital Outlay
955-186-100	Integrated Education and Training - Salaries
955-186-200	Integrated Education and Training - Benefits
955-186-300	Integrated Education and Training - Purchased Services
955-186-400	Integrated Education and Training - Supplies and Materials
955-186-500*	Integrated Education and Training - Capital Outlay

955-188-100	Parenting/Family Literacy - Salaries
955-188-200	Parenting/Family Literacy - Benefits
955-188-300	Parenting/Family Literacy - Purchased Services
955-188-400	Parenting/Family Literacy - Supplies and Materials
955-188-500*	Parenting/Family Literacy - Capital Outlay
955-221-100	Improvement of Instruction Curriculum Development Salaries
955-221-200	Improvement of Instruction Curriculum Development Employee Benefits
955-221-300	Improvement of Instruction Curriculum Development Purchased Services
955-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
955-221-500*	Improvement of Instruction Curriculum Development Capital Outlay
955-223-100	Supervision of Special Programs Salaries
955-223-200	Supervision of Special Programs Employee Benefits
955-223-300	Supervision of Special Programs Purchased Services
955-223-400	Supervision of Special Programs Supplies and Materials
955-223-500*	Supervision of Special Programs Capital Outlay
955-224-100	Improvement of Instruction In-service and Staff Training Salaries
955-224-200	Improvement of Instruction In-service and Staff Training Employee Benefits
955-224-300	Improvement of Instruction In-service and Staff Training Purchased Services
955-224-400	Improvement of Instruction In-service and Staff Training Supplies and Materials
955-254-100	Operation and Maintenance of Plant Salaries
955-254-200	Operation and Maintenance of Plant Employee Benefits
955-254-300	Operation and Maintenance of Plant Purchased Services
955-254-400	Operation and Maintenance of Plant Supplies and Materials
955-390-300	Infrastructure Cost Sharing
955-400-700	Transfer to Charter Schools

*Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing** by the Office of Career Readiness - Adult Education.

Budget amendments must be received in the Office of Career Readiness - Adult Education no later than May 15 of the current fiscal year. If May 15 falls on a weekend, all amendments will be due the following Monday.

Responsible Office: Office of Career Readiness - Adult Education
Contacts: Michael King, 803-734-8300 (Budget Questions)
Giovanna Leone, 803-734-1944 (Data and Program Questions)
E-Mail Addresses: mrking@ed.sc.gov
geleone@ed.sc.gov

**REVENUE 3187 TEACHER SUPPLIES
(No Carryover Provision)**

SUBFUND 917 GENERAL FUND

Allocation Formula

To offset expenses incurred for supplies directly related to the education of students, an allocation of \$400 will be made to each eligible individual who is employed by a school district or a special school as of November 30 of the current fiscal year.

Legal Reference

General Appropriations Act for 2025-26, Proviso 1A.9

Guidelines

All certified and non-certified public school teachers identified in SC Educator, certified special school classroom teachers, certified media specialists, certified school counselors, career specialists (position codes 03 - 11, 17, 18 and 23) and lead teachers employed in a publicly funded full day 4K classroom approved by the South Carolina First Steps to School Readiness who are employed by a school district or charter school as of November 30 of the current school year, may receive a reimbursement of \$400 each to offset expenses incurred by them for teaching supplies and materials identified by the employee as essential for student success. Funds shall be disbursed by SCDE to school districts by July 15, based on the last reconciled SC Educator listing from the previous year. Any deviation in the SC Educator and actual teacher count will be reconciled by December 31 or as soon as practicable thereafter. School districts shall disburse these funds on the first day that teachers are required to be in attendance at the school for the current contract year. Funds will be disbursed in a manner separate and distinct from their payroll check. Based on the public decision of the school district these funds shall be disbursed to each teacher via check in a manner separate and distinct from their payroll check on the first day teachers, by contract, are required to be in attendance at the school for the current contract year. This reimbursement shall not be considered by the state as taxable income or reported as income on the employee's annual W-2 form, and a district may not withhold or garnish the amount of the supply check from an employee's salary.

Funds distributed to school districts or allocated to schools must not supplant existing supply money paid to teachers from other sources.

Any district requiring receipts must notify teachers who have not submitted receipts between November 25 and December 6 that they must submit receipts to the district. Any funds not disbursed to teachers must be returned to SCDE and may not be retained by the districts. Districts may not add any additional requirements not listed in Proviso 1A.9.

Special Note: Any supplies/materials/equipment purchased with the teacher supply funding is that of the teacher and not the school district in which the teacher is employed. If a teacher leaves the employment of the district, supplies are taken by the teacher upon their departure.

The appropriate accounts for **allowed expenditures** are:

917-100-410	Instruction Supplies and Materials
917-212-410	School Counseling Services Supplies and Materials
917-222-410	Library and Media Services Supplies and Materials
917-400-700	Transfer to Charter Schools

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
E-Mail Address: jrbyers@ed.sc.gov

REVENUE 3193 EDUCATION LICENSE PLATES
SUBFUND 919 SPECIAL REVENUE FUND

Allocation Formula

Funds will be distributed at the end of each quarter based on the number of license plates sold. For each \$54 plate sold, \$34 will be returned to the district or school chosen by the license plate purchaser. The remaining \$20 will be distributed to districts using the poverty percentage as defined in Proviso 1.3.

Prior year funds may be carried over to the current year.

Legal References

S.C. Code Ann. § 56-3-5010 (2004)

General Appropriations Act for 2025-26, Proviso 1.3 and 1.8

Guidelines

Public education license plates will be sold statewide at all offices of the Division of Motor Vehicles. Proceeds from the sales will be transferred to the South Carolina Department of Education to distribute to school districts for further distribution to schools chosen by the license plate purchaser. These funds will be used to supplement the technology funds appropriated by the General Assembly and must be used to purchase computer hardware for classroom instruction.

The appropriate accounts for allowed expenditures are:

919-100-445	Instruction Technology Software and Supplies
919-100-545	Instruction Technology Equipment and Software
919-400-700	Transfer to Charter Schools

Responsible Office: Office of Finance
Contact: Joshua Byers, 803-734-8885
E-Mail Address: jrbyers@ed.sc.gov

Section 7

**Federal Funded Programs
(Listed by Revenue Code)**

All Funding for Federal programs is listed as estimates

Revenue Code	Subfund	Federal Program	2025-26 Awards	Page Number
4210	207	Perkins Aid, Title I Clemson Ag Ed Clemson FFA CLNA SREB SCTCS	\$46,139,633	87
4310	201	Title I, Part A, Basic State Grant Programs (carryover provision)	\$823,049,745	93
4310	235	Title I, Part C, Migrant Education	\$477,000	96
4310	221/236	Title I, Part D, Neglected and Delinquent	\$4,749,804	98
4310	237	Title I, Section 1003(A) School Improvement (carryover provision) – Targeted Support and Improvement	TBD	101
	239	Comprehensive Support and Improvement	TBD	
4312	251	Rural and Low-Income, Title V	\$8,568,836	103
4320	252	Public Charter School Grant	\$5,710,283	105
4341	264	Language Instruction for Multilingual Learners and Immigrant Students, Title III	\$18,550,925	107
4343	232	McKinney-Vento Homeless Educational Assistance Act	\$5,091,404	109
4351	267	Supporting Effective Instruction	\$101,706,598	112

Revenue Code	Subfund	Federal Program	2025-26 Awards	Page Number
4410/4430	243	Adult Education Adult Ed – Civics Adult Ed – Institutionalized Family Literacy Civics – Reverted Corrections Education – Reverted	\$9,269,575	117
4510	203	Individuals with Disabilities Education Act (IDEA)	\$411,269,866	122
4520	205	IDEA Preschool Grants	\$21,942,850	128
4800/4991	600	School Food Service Programs SBP Expansion NSLP	\$500,803,369	131
4924	224	Nita M/ Lowey 21st Century Community Learning Centers, Title IV	\$21,657,621	135
4932	293	South Carolina Pathways Project	\$1,781,503	141
4939	271	Stronger Connections	\$6,263,324	143
4997	210	Title IV SSAE – Student Support & Academic Enrichment	\$60,811,889	147

**REVENUE 4210 PERKINS AID, TITLE I – CAREER AND TECHNICAL EDUCATION
BASIC GRANTS TO STATES
(SUBPROGRAM CODES 01–06, 11, 15, 23–24, 40, 45, 47–48)**

SUBFUND 207 SPECIAL REVENUE FUND

Allocation Formula

Federal Career and Technical Education (CTE) funds are distributed to the SCDE based on a statutory formula to develop more fully the academic, career, and technical skills of secondary and postsecondary students who elect to enroll in CTE programs. Funds allocated via formula are then distributed to local educational agencies (LEAs) or other eligible recipients that have currently approved local plans/applications.

Legal References

Strengthening Career and Technical Education for the 21st Century Act (Perkins V) Title I; as amended; (PL 115–224, § 6,) 20 U.S.C. § 2301 *et seq.*

ALN (Assistance Listing Number) 84.048

Note: the federal Office of Management and Budget (OMB) [revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President’s Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Background

The Strengthening Career and Technical Education for the 21st Century Act (Perkins V) which amended the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV) is to provide continuing Federal support for rigorous CTE programs that prepare students for today's competitive workforce. The Act envisions that all students will achieve challenging academic and technical standards and be prepared for high-skill, high-wage, or high-demand occupations in current or emerging professions. The federal funds are allocated to LEAs and other eligible recipients to fully develop the academic, career, and technical skills of secondary and postsecondary students who elect to enroll in career and technical education programs.

Guidelines

A list of Career and Technical Education subprogram codes follows immediately after this section.

An LEA or other eligible recipient may use federal CTE funds only for programs, services, and activities that comply with all applicable requirements of the Perkins V as outlined in the Perkins Funds Expenditure Guidelines and other appropriate documents. Federal funds must be used in accordance with the approved local application.

The following guidelines provide the Office of Career and Technical Education's (OCTE) policy and procedures for the management and disposition of Career and Technical Education (CTE) equipment (including replacement equipment) purchased in whole or in part with **federal** or **state** funds. **These guidelines apply to:**

- All tangible, non-consumable CTE property items with a useful life of more than one year and an acquisition cost of **\$500** or more.
- **ALL** computers purchased with **federal** or **state** CTE funds, regardless of cost.

In the event of a conflict between federal (EDGAR, Section 80.32), state, or local educational agency (LEA) requirements for equipment management and disposition, the most restrictive requirement prevails.

I. Management Requirements for CTE Equipment

LEA procedures for managing **CTE equipment** (including replacement equipment), until disposition takes place, will meet the following minimum requirements:

- A. The LEA (school district or multi-district career center) must use the CTE equipment in the **CTE course/program/activity** for which it was acquired as long as needed, whether or not the CTE course/program/activity continues to be supported by federal/state funds.
- B. The LEA must maintain **property and inventory records** that include a description of the property; a serial number or other identification number; the vendor (source of the property); who holds title; the acquisition date and cost of the property; percentage of federal/state participation in the cost of the property; the location, use, and condition of the property; and any ultimate disposition data including the date of disposal and sale price of the property.
- C. The LEA must conduct a **physical inventory** of the property and reconcile the results with the property records at least once every year.
- D. The LEA must develop a **control system** to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated, and the findings shall be maintained on file for audit purposes.

- E. The LEA must develop adequate **maintenance procedures** to keep the property in good condition.

II. Disposition of CTE equipment that is no longer needed, inoperable, or obsolete (and the CTE course/program is continued) must be approved by the Office of Career and Technical Education.

- A. The LEA must adhere to the following procedures and maintain **written documentation for audit purposes** of the action taken to ensure the proper disposition of CTE equipment purchased using federal/state funds.
- B. CTE equipment with current per-unit fair market value of **less than \$5,000**:
 - a) The LEA may transfer the equipment to another CTE course/program within the district.
 - b) The LEA may trade the equipment in for another item of equipment needed for the CTE course/program.
 - c) The LEA may transfer the equipment to a CTE program in another district.
 - d) If not needed in any CTE course/program/activity, the LEA may transfer the equipment to other federally funded programs in the district.
 - e) If the equipment is not needed in a CTE course/program/activity or in any federal program, the item of equipment with a current per-unit fair market value of less than \$5,000 may be sold or otherwise disposed of with no further obligation to the Office of Career and Technical Education (OCTE). The date of disposal and sale price must be retained in the LEA's equipment inventory files. The LEA must establish proper sales procedures to ensure the highest possible return. LEA proceeds from the sale of CTE equipment must be used in support of CTE programs.
- C. CTE equipment with current per-unit fair market value of **more than \$5,000**:
 - a) The LEA may transfer the equipment to another CTE course/program within the district.
 - b) The LEA may trade the equipment in for another item of equipment needed for the CTE course/program.
 - c) The LEA may transfer the equipment to a CTE program in another district.
 - d) If not needed in any CTE course/program/activity, the LEA may transfer the equipment to other federally funded programs in the district.
 - e) Items of equipment with a current per-unit fair market value in excess of \$5,000 may be retained or sold and the OCTE shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the federal/state share of the equipment. The date of disposal and sale price must be retained in the LEA's equipment inventory files. The LEA must establish proper sales procedures to ensure the

highest possible return. LEA proceeds from the sale of CTE equipment must be used in support of CTE programs.

III. Disposition of CTE equipment when a CTE course is discontinued

Federal and state funds allocated to school districts and multi-district career centers for CTE equipment are provided to expand and improve secondary CTE courses and programs for South Carolina students. When an LEA closes or discontinues a CTE course, special provisions must be implemented to ensure accountability for the federal/state investment in CTE equipment for the course. LEA failure to comply with the following procedures may jeopardize future federal/state allocations approved for CTE equipment.

- A. When a school district or multi-district career center determines that a **CTE course will be discontinued**, the LEA must **notify the OCTE** in writing to obtain approval for the disposition of CTE equipment purchased in whole or in part with **federal or state** funds. The OCTE's highest priority for disposition will be to transfer the operable equipment to a comparable CATE course/program (either within the LEA or in another district or multi-district career center) where there is a **need** for the equipment.
- B. **The LEA must complete and submit the *Disposition of CTE Equipment for Discontinued Course* form to the OCTE for review and approval prior to the disposition of the CTE equipment.** The form fill-in document should be saved, completed, printed, and signed. A link to the form may be found on the [CTE Web page](#). Email the completed form to Melissa Benton at the Office of Career and Technical Education to mbenton@ed.sc.gov.
- C. The OCTE's CTE program associate will approve or disapprove the LEA's proposed disposition of CTE equipment items and will notify the LEA within 30 days of receipt of the completed *Disposition of CTE Equipment for Discontinued Course* form. Additional instructions will be provided for any disposition options that are not approved by the OCTE. The LEA may proceed with the approved disposition upon receipt of the form signed by the OCTE. Note: LEA proceeds from the sale of CTE equipment no longer needed for a closed or discontinued course must be used in support of CTE programs.
- D. Documentation to verify the final disposition of the CTE equipment may be required at the discretion of the OCTE's CTE program associate. If additional documentation is required, specific instructions will be provided to the LEA along with the signed *Disposition of CTE Equipment for Discontinued Course* form.
- E. CTE program associate contact information for the various career cluster areas and a listing of the CTE courses and programs by cluster may be found in the current [CTE Student Reporting Procedures Guide](#).

- F. Subprogram Number and Subprogram Name One of the significant changes to the Perkins V legislation is in regard to the Local Use of Funds (Sec. 135). The uses of funds are streamlined in the new legislation from Perkins IV. The majority of the current use of funds is still covered, although some have fewer explicit clauses. There are also no longer discrete “required” and “permissive” uses of funds subsections, but instead, many of the former “permissive” uses are included as options under required activities.

In addition to the overall requirement that local funds be used to support CTE programs of sufficient size, scope, and quality to be effective, the law includes six new “required” activities:

1. provide career exploration and career development activities through an organized, systematic framework,
2. provide professional development for a wide variety of CTE professionals,
3. provide within CTE the skills necessary to pursue high-skill, high-wage or in-demand industry sectors or occupations,
4. support integration of academic skills into CTE programs,
5. plan and carry out elements that support the implementation of CTE programs and programs of study and that result in increased student achievement; and
6. develop and implement evaluations of the activities funded by Perkins.

Key activities such as purchasing equipment and supporting CTSOs, work-based learning, and dual and concurrent enrollment, among numerous others, are included under the elements that support implementation of programs and programs of study.

Furthermore, the option for local recipients to pool funds with other recipients that exists in current law was maintained in Perkins V. Also, please be mindful of the 5 percent % limit on administrative costs at the local level. This stipulation is the same as previous legislation.

- G. Local Uses of Perkins (Federal) funds
- Subprogram 01- Integration of Academic and Technical Skills
 - Subprogram 02- Career Exploration/Work-based Learning
 - Subprogram 03- Post-secondary and Career Readiness
 - Subprogram 04- Professional Development
 - Subprogram 05- Evaluation and Assessment
 - Subprogram 06- Initiate and Improve Programs
 - Subprogram 11- Equipment
 - Subprogram 15- Administrative Costs

These are examples of some of the appropriate accounts for **allowed expenditures**:

207-114-200	High School Programs Employee Benefits
207-114-300	High School Programs Purchased Services
207-114-400	High School Programs Supplies and Materials
207-114-500	High School Programs Capital Outlay
207-114-600	High School Programs Other Objects
207-115-100	CTE Programs Salaries
207-115-200	CTE Programs Employee Benefits
207-115-300	CTE Programs Purchased Services
207-115-400	CTE Programs Supplies and Materials
207-115-500	CTE Programs Capital Outlay
207-115-600	CTE Programs Other Objects
207-116-100	CTE Programs Middle School Salaries
207-116-200	CTE Programs Middle School Employee Benefits
207-116-300	CTE Programs Middle School Purchased Services
207-116-400	CTE Programs Middle School Supplies and Materials
207-116-500	CTE Programs Middle School Capital Outlay
207-116-600	CTE Programs Middle School Other Objects
207-200-100**	Support Services Salaries
207-200-200	Support Services Employee Benefits
207-200-300	Support Services Purchased Services
207-200-400	Support Services Supplies and Materials
207-200-500	Support Services Capital Outlay
207-200-600	Support Services Other Objects
207-300-100**	Community Services Salaries
207-300-200	Community Services Employee Benefits
207-300-300	Community Services Purchased Services
207-300-400	Community Services Supplies and Materials
207-400-700	Transfer to Charter Schools
207-430-700	Transfer Indirect Costs

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Perkins V. Functions (200 and 300) and object accounts displayed above are only header codes. Detailed function and object account codes **must be recorded by the district.

Responsible Office: Office of Career Readiness
Contact: Maria Swygert, 803-734-8456
E-Mail Address: nmswyger@ed.sc.gov

REVENUE 4310

**TITLE I, PART A, BASIC STATE GRANT PROGRAMS
(CARRYOVER PROVISION)**

SUBFUND 201

SPECIAL REVENUE FUND

Allocation Formula

The district allocation is based on the number of low-income students residing in the district according to the latest U.S. Census data for Part A of Title I of the Elementary and Secondary Education Act (ESEA) or on a formula basis for Part C and Part D.

Legal References

Title I, Parts A, C, and D of the Elementary and Secondary Education Act of 1965, as amended through Every Student Succeeds Act, PL 114-95, December 10, 2015, 129 Stat 1802

General Education Provisions Act

ALN (Assistance Listing Number) 84.010, 84.011, 84.013

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President’s Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new and modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Background

A. Basic State Grant Program, Title I, Part A

REVENUE 4310 (ALN 84.010), SUBFUND 201 and 202

The purpose of this title is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. This purpose can be accomplished through such means as targeted assistance schools, school-wide programs, increased parental involvement, and accountability.

Carryover is limited to no more than 15 percent of the funds allocated to each school district for the current fiscal year.

Guidelines

An LEA may use funds to provide additional academic support and learning opportunities to help low-achieving children master challenging curricula and meet state standards in core academic subjects.

LEAs must submit a plan as a part of a consolidated application under Section 9305 as outlined in Section 1112. The Title I programs include the following:

The appropriate accounts for **allowed expenditures** are:

201-100-100**	Instruction Salaries
201-100-200	Instruction Employee Benefits
201-100-300	Instruction Purchased Services
201-100-400	Instruction Supplies and Materials
201-100-500	Instruction Capital Outlay
201-100-600	Instruction Other Objects
201-200-100**	Support Services Salaries
201-200-200	Support Services Employee Benefits
201-200-300	Support Services Purchased Services
201-200-400	Support Services Supplies and Materials
201-200-500	Support Services Capital Outlay
201-200-600	Support Services Other Objects
201-300-100**	Community Services Salaries
201-300-200	Community Services Employee Benefits
201-300-300	Community Services Purchased Services
201-300-400	Community Services Supplies and Materials
201-300-500	Community Services Capital Outlay
201-300-600	Community Services Other Objects
201-300-700	Community Services Transfers
201-400-100	Other Charges Salaries
201-400-200	Other Charges Employee Benefits
201-400-300	Other Charges Purchased Services
201-400-400	Other Charges Supplies and Materials
201-400-700	Other Charges Transfers

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title I program guidelines. The function and object accounts displayed above are only header accounts. Detailed function and object accounts **must be recorded by the district.

Responsible Office: Office of Federal and State Accountability
Contact: Jennifer Rhodes, 803-734-8110
E-Mail Address: jrhodes@ed.sc.gov

REVENUE 4310 TITLE I, PART C, EDUCATION OF MIGRATORY CHILDREN

SUBFUND 235 SPECIAL REVENUE FUND

Allocation Formula

Funds are distributed based on a formula with pre-determined criteria giving the highest priority to those students who are designated as Priority for Services. The allocation for funding is based on the previous school year's number of students identified by region or district and a per pupil point system based on South Carolina Migrant Education Program (SCMEP) needs assessment criteria.

Legal References

PL 103-382 | Elementary & Secondary Education Act of 1965 as Amended Sections 1301-1309

ALN (Assistance Listing Number) 84.011A

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President's Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Background

The purpose of this part is to ensure that migratory students have the opportunity to meet the same challenging state content and student performance standards that all children are expected to meet. School districts and Local Operational Agencies provide educational and support services that assist migratory students to overcome educational disruption, cultural and language barriers, and other problems that result from repeated moves. Successful transition to employment or postsecondary education is the goal for every student. Funds that support the Education of Migratory Children program are provided through a federal grant to qualifying states.

Guidelines

Funds are used to provide instructional services (e.g., educational activities for pre-K children, instruction in elementary and secondary school, and recovery services for out-of-school

youths) and support services (e.g., education-related activities, such as advocacy for migratory children and health, nutrition, and social services for migratory agricultural families). Program funds may also be used for allowable activities such as identification and recruitment, parental involvement, program evaluation, professional development, and administration of the program.

The appropriate accounts for **allowed expenditures** are:

235-100-100**	Instruction Salaries
235-100-200	Instruction Employee Benefits
235-100-300	Instruction Purchased Services
235-100-400	Instruction Supplies and Materials
235-100-500	Instruction Capital Outlay
235-100-600	Instruction Other Objects
235-200-100**	Support Services Salaries
235-200-200	Support Services Employee Benefits
235-200-300	Support Services Purchased Services
235-200-400	Support Services Supplies and Materials
235-200-500	Support Services Capital Outlay
235-200-600	Support Services Other Objects
235-300-100**	Community Services Salaries
235-300-200	Community Services Employee Benefits
235-300-300	Community Services Purchased Services
235-300-400	Community Services Supplies and Materials
235-300-500	Community Services Capital Outlay
235-300-600	Community Services Other Objects
235-413-720	Payments to Nonpublic Schools
235-430-700	Transfer Indirect Costs

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title I, C program guidelines. The function and object accounts displayed above are only header accounts. Detailed function and object accounts **must be recorded by the subgrantee.

Responsible Office: Office of Federal and State Accountability
 Contact: Zachary Taylor, 803-734-8219
 E-Mail Address: ztaylor@ed.sc.gov

REVENUE	4310	TITLE I, PART D, NEGLECTED AND DELINQUENT PROGRAM
SUBFUND	221	SPECIAL REVENUE FUND
	236	SPECIAL REVENUE FUND

Allocation Formula

Districts receive allocations based on the high numbers or percentages of children and youth residing in locally operated (including county operated) correctional facilities for children and youth (including facilities involved in community day programs).

Legal References

Title I, Part D, Sections 1401–1432 of the Elementary and Secondary Education Act of 1965, as amended through Every Student Succeeds Act, PL 114-95, December 10, 2015, 129 Stat 1802

ALN (Assistance Listing Number) 84.013

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President’s Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Background

The purpose of the Neglected and Delinquent Program (N&D) is to:

- improve educational services for children and youth in local and state institutions for neglected and delinquent children and youth, so that such children and youth have the opportunity to meet the same challenging state academic content standards and challenging state student academic achievement standards that all children in the state are expected to meet,
- to provide such children and youth with the services needed to make a successful transition from institutionalization to further schooling or employment; and
- prevent at-risk youth from dropping out of school, and to provide dropouts, and children and youth returning from correctional facilities or institutions for neglected or delinquent children and youth, with a support system to ensure their continued education.

Guidelines

The N&D program supports supplemental instruction in core subject areas, such as reading and mathematics, as well as tutoring, counseling, and transition services.

Funds may be used for

- programs that serve children and youth returning to local schools from correctional facilities,
- dropout prevention programs to serve at-risk children and youth,
- the coordination of health and social services,
- special programs to meet the academic needs of participating children and youth, and
- programs providing mentoring and peer mediation.

The appropriate accounts for **allowed expenditures** are:

221-100-100**	Carryover Provision, Instruction Salaries
221-100-200	Carryover Provision, Instruction Employee Benefits
221-100-300	Carryover Provision, Instruction Purchased Services
221-100-400	Carryover Provision, Instruction Supplies and Materials
221-100-500	Carryover Provision, Instruction Capital Outlay
221-100-600	Carryover Provision, Instruction Other Objects
221-200-100**	Carryover Provision, Support Services Salaries
221-200-200	Carryover Provision, Support Services Employee Benefits
221-200-300	Carryover Provision, Support Services Purchased Services
221-200-400	Carryover Provision, Support Services Supplies and Materials
221-200-500	Carryover Provision, Support Services Capital Outlay
221-200-600	Carryover Provision, Support Services Other Objects
221-300-100**	Carryover Provision, Community Services Salaries
221-300-200	Carryover Provision, Community Services Employee Benefits
221-300-300	Carryover Provision, Community Services Purchased Services
221-300-400	Carryover Provision, Community Services Supplies and Materials
221-300-500	Carryover Provision, Community Services Capital Outlay
221-300-600	Carryover Provision, Community Services Other Objects
221-400-700	Transfer to Charter Schools
221-430-700	Transfer Indirect Costs
236-100-100**	Instruction Salaries
236-100-200	Instruction Employee Benefits
236-100-300	Instruction Purchased Services
236-100-400	Instruction Supplies and Materials
236-100-500	Instruction Capital Outlay

236-100-600	Instruction Other Objects
236-200-100**	Support Services Salaries
236-200-200	Support Services Employee Benefits
236-200-300	Support Services Purchased Services
236-200-400	Support Services Supplies and Materials
236-200-500	Support Services Capital Outlay
236-200-600	Support Services Other Objects
236-300-100**	Community Services Salaries
236-300-200	Community Services Employee Benefits
236-300-300	Community Services Purchased Services
236-300-400	Community Services Supplies and Materials
236-300-500	Community Services Capital Outlay
236-300-600	Community Services Other Objects
236-400-700	Transfer to Charter Schools
236-430-700	Transfer Indirect Costs

Expenditures in any budget category may be exceeded by 10 percent of the budgeted amount if there are funds available in another category to cover the excess.

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title I program guidelines. The function and object accounts displayed above are only header accounts. Detailed function and object accounts **must be recorded by the district.

Responsible Office: Office of Federal and State Accountability
Contact: Jennifer Rhodes, 803-734-8110
E-Mail Address: jrhodes@ed.sc.gov

REVENUE	4310	TITLE I, SECTION 1003(A), SCHOOL IMPROVEMENT (Carryover Provision)
SUBFUND	237	SPECIAL REVENUE FUND (TARGETED SUPPORT AND IMPROVEMENT - TSI)
	239	SPECIAL REVENUE FUND (COMPREHENSIVE SUPPORT AND IMPROVEMENT - CSI)

Allocation Formula

Funds are provided to highest priority districts that serve the lowest-achieving schools, demonstrate the greatest need for such funds, and demonstrate the strongest commitment to ensuring that such funds are used to enable the lowest-achieving schools to meet the progress goals in school improvement plans under Section 1116(b)(3)(A)(v).

Legal References

Title I, Part A, Section 1003(a) of the Elementary and Secondary Education Act of 1965, as amended through Every Student Succeeds Act, PL 114-95, December 10, 2015, 129 Stat 1802

ALN (Assistance Listing Number) 84.010

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President’s Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

The purpose of ESEA section 1003 is for carrying out school improvement activities, including a statewide system of technical assistance and support to districts identified in school improvement for the purpose of providing assistance in the area(s) that caused these schools to be identified.

The appropriate accounts for **allowed expenditures** are:

237-100-100**	TSI	Instruction Salaries
237-100-200	TSI	Instruction Employee Benefits
237-100-300	TSI	Instruction Purchased Services
237-100-400	TSI	Instructional Supplies and Materials
237-100-600	TSI	Instruction Other Objects

237-200-100**	TSI	Focus Schools Carryover Provision, Support Services Salaries
237-200-200	TSI	Focus Schools Carryover Provision, Support Services Employee Benefits
237-200-300	TSI	Focus Schools Carryover Provision, Support Services Purchased Services
237-200-400	TSI	Focus Schools Carryover Provision, Support Services Supplies and Materials
237-200-600	TSI	Focus Schools Carryover Provision, Support Services Other Objects
237-416-720	TSI	LEA Payments to Public Charter Schools Transits
237-430-700		Transfer Indirect Costs
239-100-100**	CSI	Instructional Salaries
239-100-200	CSI	Instruction Employee Benefits
239-100-300	CSI	Instruction Purchased Services
239-100-400	CSI	Instructional Supplies and Materials
239-100-600	CSI	Instruction Other Objects
239-200-100**	CSI	Support Services Salaries
239-200-200	CSI	Support Services Employee and Benefits
239-200-300	CSI	Support Services Purchased and Services
239-200-400	CSI	Support Services Supplies and Materials
239-200-600	CSI	Support Services Other Objects
239-416-720	CSI	LEA Payments to Charter Transits
239-430-700		Transfer Indirect Costs

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title I program guidelines. The function and object accounts displayed above are only header accounts. Detailed function and object accounts **must be recorded by the district.

Responsible Office: Office of Leadership Effectiveness
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REVENUE 4312 RURAL AND LOW-INCOME SCHOOL PROGRAM, TITLE V
SUBFUND 251 SPECIAL REVENUE FUND

Allocation Formula

Federal Rural and Low-Income School Program funds are distributed to the SCDE based on a statutory formula to provide financial assistance to rural districts to assist them in meeting their state’s definition of adequately yearly progress (AYP). Funds are then allocated on a formula basis to eligible school districts based on the number of students in average daily attendance served by the school district.

Legal References

Title V, Part B, Subpart 2 of the Elementary and Secondary Education Act of 1965, as amended through Every Student Succeeds Act, PL 114-95, December 10, 2015, 129 Stat 1802

ALN (Assistance Listing Number) 84.358B

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President’s Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

The purpose of this program is to address the unique needs of rural school districts that frequently lack the personnel and resources needed to compete effectively for federal competitive grants and receive formula grant amounts too small to be effective in meeting their intended purposes.

For school districts to be eligible for funds under this program, they must have—

- 20 percent or more of the children ages 5 through 17 years served by the school districts come from families with incomes below the poverty line,
- All the schools served are designated with a school locale code of 32, 33, 41, 42, or 43.

In accordance with Sec. 5222 of Title V, grant funds awarded to school districts that are eligible under this program may be used for any of the following:

- Parental involvement activities

- Title I-A Improving basic programs operated by LEAs
- Title II-A Supporting Effective Instruction
- Title III Language instruction for English Learners and immigrant students
- Title IV-A Student Support and Academic Achievement

The appropriate accounts for **allowed expenditures** are:

251-100-100	Instruction Salaries
251-100-200	Instruction Employee Benefits
251-100-300	Instruction Purchased Services
251-100-400	Instruction Supplies and Materials
251-100-500	Instruction Capital Outlay
251-100-600	Instruction Other Objects
251-200-100**	Support Services Salaries
251-200-200	Support Services Employee Benefits
251-200-300	Support Services Purchased Services
251-200-400	Support Services Supplies and Materials
251-200-500	Support Services Capital Outlay
251-200-600	Support Services Other Objects
251-400-700	Transfer to Charter Schools
251-430-700	Transfer Indirect Costs

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Federal and State Accountability
 Contact: Jennifer Rhodes, 803-734-8110
 E-Mail Address: jrhodes@ed.sc.gov

REVENUE 4320 PUBLIC CHARTER SCHOOL (PLANNING & IMPLEMENTATION) GRANT

SUBFUND 252 SPECIAL REVENUE FUND

Allocation Formula

The Charter Schools Program is a federal discretionary grant awarded competitively to states (SEAs) to expand the number of high-quality charter schools available to students by providing financial assistance for the planning, program design, and initial implementation of charter schools. The SCDE makes competitive awards available to qualified chartering groups/school for: Planning and/or Implementation subgrants to provide financial assistance for the planning, program design, and initial implementation of public charter schools. To qualify to receive these funds, a chartering group must have received a charter from its selected sponsor/authorizer and submitted an application that is deemed fundable after a competitive subgrant review.

Legal References

Title V, Part B, Subpart 1 of the Elementary and Secondary Education Act of 1965, as amended through Every Student Succeeds Act, PL 114-95, December 10, 2015, 129 Stat 1802

South Carolina Public Charter Schools Act of 1996 (S.C. Code Ann. § 59-40-10 *et seq.*) (2016)

ALN (Assistance Listing Number) 84.282A

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President’s Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

A. PLANNING-IMPLEMENTATION SUBGRANTS

The purpose of planning-implementation subgrants is to provide initial funding for the creation of public charter schools.

Expenditures are limited to those identified in the approved application. All expenditures must be allocable, allowable, and reasonable. The U.S. Department of Education restricts those who receive a subgrant under this program to spending the funds only as follows:

- a. For the planning and design of the public charter school’s educational program, which may include (1) refinement of the desired educational results and of the methods for measuring progress toward achieving those results and (2) professional development of teachers and other staff who will work in the public charter school.
- b. For the initial implementation of the public charter school, which may include (1) informing the community about the school, (2) acquiring necessary equipment and educational materials and supplies, (3) acquiring or developing curriculum materials and (4) other initial operational costs that cannot be met from state local sources, upon prior approval from the SEA.

Allowed expenditures include items specified in the subgrant’s approved budget and reported in the following accounts:

252-100-400**	Instruction Supplies and Materials
252-100-500	Instruction Capital Outlay
252-200-100**	Support Services Salaries
252-200-200	Support Services Employee Benefits
252-200-300	Support Services Purchased Service
252-200-400	Support Services Supplies and Materials
252-200-500	Support Services Capital Outlay
252-200-600	Charter School Grant Other Objects
252-400-700	Transfer to Charter Schools
252-430-700	Transfer Indirect Costs

Because a variety of program activities are permissible, appropriate account numbers are determined based on the services provided and the goods delivered in accordance with the subgrant applications. The function and object accounts above are header codes only and not the detailed function and object account codes that **must be recorded by the districts.

All expenditures must meet the federal guidance in accordance with 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards to include all other applicable financial regulations pertaining to charter schools and the SCDE’s Assurances and Terms and Conditions, effective 1/2/2024.

Responsible Office: Office of Education Choice and Family Engagement
 Contact: Terri Prince, 803-734-4472
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REVENUE 4341

LANGUAGE INSTRUCTION FOR MULTILINGUAL
LEARNERS– TITLE III, PART A

SUBFUND 264

SPECIAL REVENUE FUND

Allocation Formula

Allocations will be made to districts based upon the population of multilingual learners (MLs) and immigrant children within the district in relation to the population of MLs and immigrant children in the state, using a per pupil formula basis. View the [Title III, Part A: Multilingual Learner Program website](#) for additional allocation details and formulas.

Legal References

Elementary and Secondary Education Act of 1965, as amended through Every Student Succeeds Act, PL 114-95, December 10, 2015, 129 Stat 1802
ALN (Assistance Listing Number) 84.365

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President’s Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

Funds may be used—

- to help ensure that children who are multilingual learners, including immigrant children and youth, attain English proficiency and meet the same challenging state academic standards that other students are expected to meet.
- to supplement and improve the language instruction educational program (LIEP).
- to provide supplemental professional learning opportunities for staff.
- to provide enhanced instructional and supplemental support and family engagement opportunities for multilingual learner and immigrant students and their families.

Funds must—

- supplement, not supplant, state, local, and other federal funds, including Title I funds.
- supplement the core requirements of the LIEP per state and federal guidelines.

The appropriate accounts for **allowed expenditures** are:

264-100-100**	Instruction Supplies
264-100-200	Instruction Employee Benefits
264-100-300	Instruction Purchased Services
264-100-370	Instruction Community Services - Non-Public School Services
264-100-400	Instruction Supplies and Materials
264-100-500	Instruction Capital Outlay
264-100-600	Instruction Other
264-200-100**	Support Services Salaries
264-200-200	Support Services Employee Benefits
264-200-300	Support Service Purchased Service
264-200-400	Support Service Supplies and Materials
264-200-500	Support Services Capital Outlay
264-200-600	Support Services Other
264-400-700	Transfer to Charter Schools
264-430-700	Transfer Indirect Costs

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with Title III program guidelines. The function and object accounts displayed above are only header codes. Detailed function and object account codes **must be recorded by the district.

Responsible Office: Office of Federal and State Accountability
Contacts: Susan Murphy, 803-734-1601
Dr. Ingrid Corpuz, 803-734-2738
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REVENUE 4343

**MCKINNEY-VENTO EDUCATION FOR HOMELESS
CHILDREN AND YOUTH PROGRAM**

SUBFUND 232

SPECIAL REVENUE FUND

Allocation Formula

The U.S. Department of Education (USED) allocates federal funds for the McKinney-Vento (MV) program on a formula basis to the South Carolina Department of Education (SCDE) to coordinate, manage, and monitor a competitive MV subgrant program for LEAs. The number of subgrants awarded depends on the amount of federal MV funds allocated to the state each fiscal year. Subgrant award amounts are based on tiers that are determined by the numbers of identified MV students within a LEA and as specified in the current three-year subgrant cycle instructions.

Legal References

Title VII, Subtitle B, Sections 721–726 of the McKinney-Vento Homeless Assistance Act, as amended by the Every Student Succeeds Act of 2015 (P.L. 107-110); 42 U.S.C. 11431 *et. seq.*—.

ALN (Assistance Listing Number) 84.196A

Guidelines

The McKinney-Vento funds are competitively awarded to local educational agencies (LEAs) to help address the educational and related needs of some of the most vulnerable members of our society—homeless children and youth in accordance with the legal reference cited above.

The purpose of the McKinney-Vento Homeless Children and Youths subgrant program is to facilitate the enrollment, attendance, and success in school of homeless children and youths. Three-year subgrants will be made available to LEAs on a competitive basis contingent upon availability of funding.

Funds may support any of the activities authorized under Section 723(d) of the McKinney-Vento Act (42 U.S.C. 11433(d)), listed below.

1. The provision of tutoring, supplemental instruction, and enriched educational services linked to the achievement of the same challenging state academic standards as the state establishes for other children and youths.
2. The provision of expedited evaluations of the strengths and needs of homeless children and youths, including needs and eligibility for programs and services (such as educational programs for gifted and talented students, children with disabilities, and multilingual learners, services provided under Title I of the Elementary and Secondary Education Act of 1965 or similar state or local programs, programs in career and technical education, and school nutrition programs).

3. Professional development and other activities for educators and specialized instructional support personnel that are designed to heighten the understanding and sensitivity of such personnel to the needs of homeless children and youths, the rights of such children and youths under this subtitle, and the specific educational needs of runaway and homeless youths.
4. The provision of referral services to homeless children and youths for medical, dental, mental, and other health services.
5. The provision of assistance to defray the excess cost of transportation for students under section 722(g)(4)(A), not otherwise provided through federal, state, or local funding, where necessary to enable students to attend the school selected under section 722(g)(3). Note: no more than 20 percent of the requested subgrant funds may be used for this service.
6. The provision of developmentally appropriate early childhood education programs, not otherwise provided through federal, state, or local funding, for preschool-aged homeless children.
7. The provision of services and assistance to attract, engage, and retain homeless children and youths, particularly homeless children and youths who are not enrolled in school, in public school programs and services provided to non-homeless children and youths.
8. The provision for homeless children and youths of before- and after-school, mentoring, and summer programs in which a teacher or other qualified individual provides tutoring, homework assistance, and supervision of educational activities.
9. If necessary, the payment of fees and other costs associated with tracking, obtaining, and transferring records necessary to enroll homeless children and youths in school, including birth certificates, immunization or other required health records, academic records, guardianship records, and evaluations for special programs or services.
10. The provision of education and training to the parents and guardians of homeless children and youths about the rights of and resources available to such children and youths, and other activities designed to increase the meaningful involvement of parents and guardians of homeless children and youths in the education of such children and youths.
11. The development of coordination between schools and agencies providing services to homeless children and youths, as described in section 722(g)(5).
12. The provision of specialized instructional support services (including violence prevention counseling) and referrals for such services.
13. Activities to address the needs of homeless children and youths that may arise from domestic violence and parental mental health or substance abuse problems.
14. The adaptation of space and purchase of supplies for any non-school facilities made available under subsection (a)(2) to provide services under this subsection.
15. The provision of school supplies, including those supplies to be distributed at shelters or temporary housing facilities, or other appropriate locations.
16. The provision of other extraordinary or emergency assistance needed to enable homeless children and youths to attend school and participate fully in school activities.

The appropriate accounts for **allowed expenditures** are:

232-100-100**	Instruction Salaries
232-100-200	Instruction Employee Benefits
232-100-300	Instruction Purchased Services
232-100-400	Instruction Supplies and Materials
232-100-500	Instruction Capital Outlay
232-100-600	Instruction Other Objects
232-200-100**	Support Services Salaries
232-200-200	Support Services Employee Benefits
232-200-300	Support Services Purchased Services
232-200-400	Support Services Supplies and Materials
232-200-500	Support Services Capital Outlay
232-200-600	Support Services Other Objects
232-300-100	Community Services Salaries
232-300-200	Community Services Employee Benefits
232-300-300	Community Services Purchased Services
232-300-400	Community Services Supplies and Materials
232-300-500	Community Services Capital Outlay
232-300-600	Community Services Other Objects
232-400-700	Transfer to Charter Schools
232-430-700	Transfer Indirect Costs

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

Responsible Office: Office of Federal and State Accountability
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REVENUE 4351

SUPPORTING EFFECTIVE INSTRUCTION

SUBFUND 267

SPECIAL REVENUE FUND

Allocation Formula

The Every Student Succeeds Act (ESSA) modified the formula by which SEAs allocate Title II, Part A funds to LEAs. The hold-harmless provision, based on the amount of funds a LEA received for FY2001 under the former Eisenhower Professional Development and Class-Size Reduction programs, was eliminated. The SEA, therefore, distributes funds to LEAs based solely on the following formula:

*20 percent of the funds must be distributed to LEAs based on the relative number of individuals ages 5 through 17 who reside in the area the LEA serves

*80 percent of the funds must be distributed to LEAs based on the relative number of individuals ages 5 through 17 who reside in the area the LEA serves and who are from families with incomes below the poverty line.

Both the population and poverty indicators are the latest data available through the Small Area Income and Poverty Estimates (SAIPE) collected by the U. S. Census Bureau with support from other federal agencies.

Legal References

Title II, Part A, Sec. 2101-2103, of the Elementary and Secondary Education Act of 1965, as amended through Every Student Succeeds Act, PL 114-95, December 10, 2015, 129 Stat 1802
ALN (Assistance Listing Number) 84.367A

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President's Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new and modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

The Title II, Part A programs focus on preparing, training, and recruiting highly effective teachers and principals and require districts to develop plans that describe how the district will address any disparities that result in low-income and minority students being taught at higher rates than other students by ineffective, out-of-field, or inexperienced teachers.

Funds may be used to supplement, but not supplant, non-federal funds that otherwise would be used for authorized activities.

Allowed expenditures are listed in Section 2123 of the Elementary and Secondary Education Act, “Local Use of Funds” which states the following:

- (a) IN GENERAL.—A local educational agency that receives a subgrant under Section 2121 shall use the funds made available through the subgrant to carry out one or more of the following activities, including carrying out the activities through a grant or contract with a for-profit or nonprofit entity:
 - (1) Developing and implementing mechanisms that assist schools in effectively recruiting and retaining highly qualified teachers, including specialists in core academic subjects, principals, and pupil services personnel, except that funds made available under this paragraph may be used for pupil services personnel only—
 - (A) if the local educational agency is making progress toward meeting the annual measurable objectives described in Section 1119(a)(2); and
 - (B) in a manner consistent with mechanisms to assist schools in effectively recruiting and retaining highly qualified teachers and principals.
 - (2) Developing and implementing initiatives to assist in recruiting highly qualified teachers (particularly initiatives that have proven effective in retaining highly qualified teachers), and hiring highly qualified teachers, who will be assigned teaching positions within their fields, including—
 - (A) providing scholarships, signing bonuses, or other financial incentives, such as differential pay, for teachers to teach—
 - (i) in academic subjects in which there exists a shortage of highly qualified teachers within a school or within a local educational agency; and
 - (ii) in schools in which there exists a shortage of highly qualified teachers,
 - (B) recruiting and hiring highly qualified teachers to reduce class size, particularly in the early grades; and
 - (C) establishing programs that—
 - (i) train and hire regular and secondary education teachers (which may include hiring special education teachers to team-teach in classrooms that contain both children with disabilities and non-disabled children),
 - (ii) train and hire highly qualified teachers of special needs children, as well as teaching specialists in core academic subjects who will provide increased individualized instruction to students,
 - (iii) recruit qualified professionals from other fields, including highly qualified paraprofessionals, and provide such professionals with alternative routes to teacher certification, including developing and implementing hiring policies that ensure comprehensive recruitment efforts as a way to expand the applicant pool, such as through identifying teachers certified through alternative routes, and using a system of intensive screening designed to hire the most qualified applicants; and

- (iv) provide increased opportunities for minorities, individuals with disabilities, and other individuals underrepresented in the teaching profession.
- (3) Providing professional development activities—
- (A) that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals, concerning—
 - (i) one or more of the core academic subjects that the teachers teach; and
 - (ii) effective instructional strategies, methods, and skills, and use of challenging state academic content standards and student academic achievement standards, and state assessments, to improve teaching practices and student academic achievement; and
 - (B) that improve the knowledge of teachers and principals and, in appropriate cases, paraprofessionals, concerning effective instructional practices and that—
 - (i) involve collaborate groups of teachers and administrators,
 - (ii) provide training in how to teach and address the needs of students with different learning styles, particularly students with disabilities, students with special learning needs (including students who are gifted and talented), and students with limited English proficiency,
 - (iii) provide training in methods of—
 - (I) improving student behavior in the classroom; and
 - (II) identifying early and appropriate interventions to help students described in clause (ii) learn,
 - (iv) provide training to enable teachers and principals to involve parents in their child’s education, especially parents of limited English proficient and immigrant children; and
 - (v) provide training on how to understand and use data and assessments to improve classroom practice and student learning.
- (4) Developing and implementing initiatives to promote retention of highly qualified teachers and principals, particularly within elementary schools and secondary schools with a high percentage of low-achieving students, including programs that provide—
- (A) teacher mentoring from exemplary teachers, principals, or superintendents,
 - (B) induction and support for teachers and principals during their first 3 years of employment as teachers or principals, respectively,
 - (C) incentives, including financial incentives, to retain teachers who have a record of success in helping low-achieving students improve their academic achievement; or
 - (D) incentives, including financial incentives, to principals who have a record of improving the academic achievement of all students, but particularly students from economically disadvantaged families, students from racial and ethnic minority groups, and students with disabilities.
- (5) Carrying out programs and activities that are designed to improve the quality of the teacher force, such as—
- (A) innovative professional development programs (which may be provided through partnerships including institutions of higher education), including programs that

train teachers and principals to integrate technology into curricula and instruction to improve teaching, learning, and technology literacy, are consistent with the requirements of Section 9101, and are coordinated with activities carried out under part D,

- (B) development and use of proven, cost-effective strategies for the implementation of professional development activities, such as through the use of technology and distance learning,
 - (C) tenure reform,
 - (D) merit pay programs,
 - (E) testing of elementary school and secondary school teachers in the academic subjects that the teachers teach.
- (6) Carrying out professional development activities designed to improve the quality of principals and superintendents, including the development and support of academies to help talented aspiring or current principals and superintendents become outstanding managers and educational leaders.
 - (7) Hiring highly qualified teachers, including teachers who become highly qualified through state and local alternative routes to certification, and special education teachers, in order to reduce class size, particularly in the early grades.
 - (8) Carrying out teacher advancement initiatives that promote professional growth and emphasize multiple career paths (such as paths to becoming a career teacher, mentor teacher, or exemplary teacher) and pay differential.
 - (9) Carrying out programs and activities related to exemplary teachers.

Title II, Part A funds can be used to pay teacher salaries in the following situations:

- For highly effective teachers hired for the purpose of reducing class size.
- As part of an overall strategy to improve teacher quality, for teacher incentives (e.g., as stipends for teachers recruited for hard-to-fill positions or to retain teachers who have been effective in helping low-achieving students succeed) or to pay the salaries of master teachers who provide professional development services for other teachers.
- For substitute teachers if (a) the regular classroom teachers they are replacing are funded through *Title II, Part A* to reduce class size, or (b) the teachers are participating in *Title II, Part A*-funded professional development programs.

The appropriate accounts for **allowed expenditures** are:

267-100-100**	Instruction Salaries
267-100-200	Instruction Employee Benefits
267-100-640	Instructional Organizational Membership, Dues, and Fees
267-200-100	Support Services Salaries (Stipends)
267-200-200	Support Services Benefits (Stipends)
267-200-300	Support Services Purchased Services
267-200-400	Support Services Supplies and Materials

267-220-100	Improvement of Instruction Salaries (Stipends)
267-220-200	Improvement of Instruction (Employee Benefits)
267-220-300	Improvement of Instruction (Purchased Services)
267-220-400	Improvement of Instruction (Supplies and Materials)
267-224-100	Improvement of Instruction In-service and Staff Training Salaries
267-224-200	Improvement of Instruction In-service and Staff Training Employee Benefits
267-224-300	Improvement of Instruction In-service and Staff Training Purchased Services
267-224-400	Improvement of Instruction In-service and Staff Training Supplies and Materials
267-264-100	Teacher Recruitment Salaries (Stipends)
267-264-200	Teacher Recruitment Benefits
267-264-300	Teacher Recruitment Purchased Services
267-264-400	Teacher Recruitment Supplies and Materials
267-370-300	Nonpublic School Services Purchased Services***
267-370-400	Nonpublic School Services Supplies and Materials***
267-416-100	Transfer to Charter Schools Salaries
267-416-200	Transfer to Charter Schools Benefits
267-416-300	Transfer to Charter Schools Purchased Services
267-416-400	Transfer to Charter Schools Supplies and Materials
267-430-700	Transfer Indirect Costs

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must be recorded by the district.

***Payments cannot be made directly to private schools.

Responsible Office: Office of Federal and State Accountability
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REVENUE 4400 ADULT EDUCATION (4410, 4430)

SUBFUND 243 SPECIAL REVENUE FUND

Allocation Formula

Adult Education funds are distributed by the USED to the SCDE based on census data to fund local programs of adult education and literacy services that include workplace literacy services, family literacy services, corrections education, and English literacy programs and integrated English literacy-civics education programs. Allocations are determined by the educational need of each county as outlined by the American Community Survey. Educational need is represented by the number of individuals in a county who are not in school and do not have a high school diploma.

Legal References

Title II of the Workforce Innovation and Opportunity Act; (WIOA Pub. L. 113-128) July 2014
ALN (Assistance Listing Number) 84.002

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President’s Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

The purpose of AEFLA is to create a partnership among the federal government, states, and localities to provide, on a voluntary basis, adult education, and literacy activities, in order to—

1. assist adults to become literate and obtain the knowledge and skills necessary for employment and economic self-sufficiency,
2. assist adults who are parents or family members to obtain the education and skills that are necessary to becoming full partners in the educational development of their children and lead to sustainable improvements in the economic opportunities for their family,
3. assist adults in attaining a secondary school diploma and in the transition to postsecondary education and training, including through career pathways; and
4. assist immigrants and other individuals who are English language learners in improving their reading, writing, speaking, and comprehension skills in English; mathematics skills; and acquiring an understanding of the American system of government, individual freedom, and the responsibilities of citizenship.

In accordance with WIOA Title II Section 231, funds are allocated to approved local adult education providers for the Adult Education Subgrant and the Family Literacy Subgrant to provide academic and career services through required local activities in the following categories:

1. Adult education,
2. Literacy,
3. Workplace adult education and literacy,
4. Family Literacy (FL),
5. English language acquisition,
6. Integrated English Literacy and Civics Education (IEL/CE),
7. Workforce preparation, or
8. Integrated education and training (IET).

Adult education, literacy, workforce preparation, and integrated education and training are required activities for the Adult Education Subgrant.

The purpose of the AEFLA Family Literacy (FL) Program initiatives (Family Literacy and Early Care and Education Career Pathway) are to provide needed support for efforts that will increase student and family commitment in local adult education programs. *Applicants must apply for the **Adult Education subgrant** in order to be eligible to apply for the FL subgrant.*

In accordance with WIOA Title II, Section 225(b), funds under this program are to be used for the cost of educational programs for criminal offenders in correctional institutions and for other institutionalized individuals, including academic programs for:

1. adult education and literacy activities,
2. special education, as determined by the eligible agency,
3. secondary school credit,
4. integrated education and training (IET),
5. career pathways,
6. concurrent enrollment,
7. peer tutoring; and
8. transition to re-entry initiatives and other post release services with the goal of reducing recidivism.

In accordance with WIOA Title II Section 243, funds are allocated to approved local adult education providers for the Integrated English Literacy/Civics Education (IEL/CE) Subgrant to assist immigrants and other individuals who are English language learners (ELLs) to improve their reading, writing, and comprehension skills in English and mathematics, as well as their understanding of the United States system of government, individual freedom, and the responsibilities of citizenship. Eligible providers are required to integrate English literacy and civics education, in combination with integrated education and training activities.

In order to be served by an adult education program, an individual must meet the federal definition of an adult education student. In accordance with that definition, students who possess a high school credential may be served if they lack sufficient mastery of basic educational skills to enable them to function effectively in society.

All out-of-state travel paid with adult education funds must be directly related to the operation and improvement of the adult education program.

No more than 5 percent of federal adult education funds may be used for administration, without negotiating with the Office of Career Readiness - Adult Education. The following account numbers are considered administrative costs: 223-100, 223-200, 223-300, 223-400, 223-500, and 390-300.

Equipment purchased with funds budgeted under Equipment (181-500, 182-500, 183-500, 186-500, 188-500, and 223-500) must meet the following guidelines:

- A. Property records must be maintained that include a description of the property, a serial number or other identification number, the vendor's name, the acquisition date, the cost of the property, and the location of the property.
- B. A physical inventory of the property must be taken, and the results reconciled with the property records every year.
- C. Disposal of obsolete equipment shall be documented in the inventory report. *Obsolete or inoperable equipment* is defined as equipment that is worn out, that is irreparable or not economically feasible to repair, or that has been replaced by new technology.
- D. Prior approval by the Office of Career Readiness - Adult Education must be obtained in order to sell obsolete equipment. Funds generated from the sale of obsolete equipment must be reported to the Office of Career Readiness - Adult Education.

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. However, expenditures will be limited to those identified in the approved plan.

The appropriate accounts for **allowed expenditures** are:

243-181-100	Adult Basic Education Programs Salaries
243-181-200	Adult Basic Education Programs Employee Benefits
243-181-300	Adult Basic Education Programs Purchased Services
243-181-400	Adult Basic Education Programs Supplies and Materials
243-181-500*	Adult Basic Education Programs Capital Outlay
243-182-100	Adult Secondary Education Programs Salaries
243-182-200	Adult Secondary Education Programs Employee Benefits
243-182-300	Adult Secondary Education Programs Purchased Services

243-182-400	Adult Secondary Education Programs Supplies and Materials
243-182-500*	Adult Secondary Education Programs Capital Outlay
243-183-100	Adult English Literacy (ESL) Salaries
243-183-200	Adult English Literacy (ESL) Employee Benefits
243-183-300	Adult English Literacy (ESL) Purchased Services
243-183-400	Adult English Literacy (ESL) Supplies and Materials
243-183-500*	Adult English Literacy (ESL) Capital Outlay
243-186-100	Adult Integrated Education Training – Salaries
243-186-200	Adult Integrated Education Training – Benefits
243-186-300	Adult Integrated Educ. & Training – Purchase Services
243-186-400	Adult Integrated Educ. & Training – Supplies and Materials
243-186-500*	Adult Integrated Educ. & Training – Capital Outlay
243-188-100	Parenting/Family Literacy - Salaries
243-188-200	Parenting/Family Literacy - Benefits
243-188-300	Parenting/Family Literacy - Purchased Services
243-188-400	Parenting/Family Literacy - Supplies and Materials
243-188-500*	Parenting/Family Literacy - Capital Outlay
243-221-100	Improvement of Instruction Curriculum Development Salaries
243-221-200	Improvement of Instruction Curriculum Development Employee Benefits
243-221-300	Improvement of Instruction Curriculum Development Purchased Services
243-221-400	Improvement of Instruction Curriculum Development Supplies and Materials
243-221-500*	Improvement of Instruction Curriculum Development Capital Outlay
243-223-100	Supervision of Special Programs Salaries
243-223-200	Supervision of Special Programs Employee Benefits
243-223-300	Supervision of Special Programs Purchased Services
243-223-400	Supervision of Special Programs Supplies and Materials
243-223-500*	Supervision of Special Programs Capital Outlay
243-224-100	Improvement of Instruction In-service and Staff Training Salaries
243-224-200	Improvement of Instruction In-service and Staff Training Employee Benefits

243-224-300	Improvement of Instruction In-service and Staff Training Purchased Services
243-224-400	Improvement of Instruction In-service and Staff Training Supplies and Materials
243-254-100	Operation and Maintenance of Plant Salaries
243-254-200	Operation and Maintenance of Plant Employee Benefits
243-254-300	Operation and Maintenance of Plant Purchased Services
243-254-400	Operation and Maintenance of Plant Supplies and Materials
243-390-300	Infrastructure Cost Sharing
243-430-700	Transfers (Indirect Costs) Federal Funds Only

*Requests for budget items in these categories **must be submitted in writing** and **must be approved in writing** by the Office of Career Readiness - Adult Education.

Budget amendments must be received in the Office of Career Readiness - Adult Education no later than the date established by the Office of Finance for the current fiscal year. All amendments must be submitted via GAPS.

Responsible Office: Office of Career Readiness -
 Contacts: Mike King, 803-734-8300 (Budget Questions)
 Harriette Jenerette, 803-734-4708 (FL Program Questions)
 Jennifer Wheeler, 803-734-8027 (IEL/CE, Corrections Education
 Program Questions)
 Andrena Duren, 803-734-0762 (Adult Education Program
 Questions)

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REVENUE 4510

**INDIVIDUALS WITH DISABILITIES EDUCATION ACT
(IDEA) – SPECIAL EDUCATION – GRANTS TO STATES**

SUBFUND 203

SPECIAL REVENUE FUND

Allocation Formula

This federal program provides formula grants to assist states in meeting the excess costs of providing special education and related services to children with disabilities. Funds are allocated among states in accordance with the statutory formula in Section 611 of the IDEA.

A district's allocation is calculated by using the base amount established in FY 1999. Of the remaining funds, 85 percent of the funds are distributed based on public and private school enrollment, and the remaining 15 percent of the funds are distributed based on the relative numbers of children living in poverty, as determined by the SEA.

Legal References

Individuals with Disabilities Education Improvement Act of 2004 (IDEA), as amended, Part B, Sections 611-618; 20 U.S.C. 1411-1418.

ALN (Assistance Listing Number) 84.027

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President's Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2021, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

These funds must be used to supplement, not supplant, the level of state and local funds expended for the education of children with disabilities.

Funds under this grant may be used only for the excess costs of providing special education and related services for children with disabilities. The excess cost requirement means that a local educational agency (LEA) must spend the average annual per pupil amount for the education of its children with disabilities before IDEA funds are used. This ensures that children with disabilities have at least the same amount spent on them as do all children in the LEA. The average minimum amount is determined by utilizing the Excess Cost Worksheets outlined in the IDEA regulations.

Disallowed expenditures include construction of facilities.

In order to receive funds, a school district must submit an application that is approved by the South Carolina Department of Education, Office of Special Education Services.

The appropriate accounts for **allowed expenditures** are:

203-120-100	Exceptional Programs Salaries
203-120-200	Exceptional Programs Employee Benefits
203-120-300	Exceptional Programs Purchased Services
203-120-400	Exceptional Programs Supplies and Materials
203-120-500	Exceptional Programs Capital Outlay
203-120-600	Exceptional Programs Other Objects
203-129-100	Coordinated Early Intervening Services (CEIS) Salaries
203-129-200	Coordinated Early Intervening Services (CEIS) Employee Benefits
203-129-300	Coordinated Early Intervening Services (CEIS) Purchased Services
203-129-400	Coordinated Early Intervening Services (CEIS) Supplies and Materials
203-129-500	Coordinated Early Intervening Services (CEIS) Capital Outlay
203-129-600	Coordinated Early Intervening Services (CEIS) Other Objects
203-131-100	Preschool Children with disabilities 5 year olds -Speech Salaries
203-131-200	Preschool Children with disabilities 5 year olds -Speech Employee Benefits
203-131-300	Preschool Children with disabilities 5 year olds - Speech Purchased Services
203-131-400	Preschool Children with disabilities 5 year olds - Speech Supplies and Materials
203-131-500	Preschool Children with disabilities 5 year olds - Speech Capital Outlay
203-131-600	Preschool Children with disabilities 5 year olds - Speech Other Objects
203-132-100	Preschool Children with disabilities 5 year olds - Itinerant Salaries
203-132-200	Preschool Children with disabilities 5 year olds - Itinerant Employee Benefits
203-132-300	Preschool Children with disabilities 5 year olds - Itinerant Purchased Services
203-132-400	Preschool Children with disabilities 5 year olds - Itinerant Supplies and Materials
203-132-500	Preschool Children with disabilities 5 year olds - Itinerant Capital Outlay

203-132-600	Preschool Children with disabilities 5 year olds - Itinerant Other Objects
203-133-100	Preschool Children with disabilities 5 year olds - Self-Contained Salaries
203-133-200	Preschool Children with disabilities 5 year olds - Self-Contained Employee Benefits
203-133-300	Preschool Children with disabilities 5 year olds - Self-Contained Purchased Services
203-133-400	Preschool Children with disabilities 5 year olds - Self-Contained Supplies and Materials
203-133-500	Preschool Children with disabilities 5 year olds - Self-Contained Capital Outlay
203-133-600	Preschool Children with disabilities 5 year olds - Self-Contained Other Objects
203-134-100	Preschool Children with disabilities 5 year olds - Homebased Salaries
203-134-200	Preschool Children with disabilities 5 year olds - Homebased Employee Benefits
203-134-300	Preschool Children with disabilities 5 year olds - Homebased Purchased Services
203-134-400	Preschool Children with disabilities 5 year olds - Homebased Supplies and Materials
203-134-500	Preschool Children with disabilities 5 year olds - Homebased Capital Outlay
203-134-600	Preschool Children with disabilities 5 year olds - Homebased Other Objects
203-135-100	Preschool Children with disabilities 3 & 4 year olds - Speech Salaries
203-135-200	Preschool Children with disabilities 3 & 4 year olds - Speech Employee Benefits
203-135-300	Preschool Children with disabilities 3 & 4 year olds - Speech Purchased Services
203-135-400	Preschool Children with disabilities 3 & 4 year olds - Speech Supplies and Materials
203-135-500	Preschool Children with disabilities 3 & 4 year olds - Speech Capital Outlay
203-135-600	Preschool Children with disabilities 3 & 4 year olds - Speech Other Objects
203-136-100	Preschool Children with disabilities 3 & 4 year olds - Itinerant Salaries

203-136-200	Preschool Children with disabilities 3 & 4 year olds - Itinerant Employee Benefits
203-136-300	Preschool Children with disabilities 3 & 4 year olds - Itinerant Purchased Services
203-136-400	Preschool Children with disabilities 3 & 4 year olds - Itinerant Supplies and Materials
203-136-500	Preschool Children with disabilities 3 & 4 year olds - Itinerant Capital Outlay
203-136-600	Preschool Children with disabilities 3 & 4 year olds - Itinerant Other Objects
203-137-100	Preschool Children with disabilities 3 & 4 year olds - Self-Contained Salaries
203-137-200	Preschool Children with disabilities 3 & 4 year olds - Self-Contained Employee Benefits
203-137-300	Preschool Children with disabilities 3 & 4 year olds - Self-Contained (Purchased Services
203-137-400	Preschool Children with disabilities 3 & 4 year olds - Self-Contained Supplies and Materials
203-137-500	Preschool Children with disabilities 3 & 4 year olds - Self-Contained Capital Outlay
203-137-600	Preschool Children with disabilities 3 & 4 year olds Self-Contained Other Objects
203-138-100	Preschool Children with disabilities 3 & 4 year olds Homebased Salaries
203-138-200	Preschool Children with disabilities 3 & 4 year olds Homebased Employee Benefits
203-138-300	Preschool Homebased Children with disabilities 3 & 4 year olds Purchased Services
203-138-400	Preschool Homebased Children with disabilities 3 & 4 year olds Supplies and Materials
203-138-500	Preschool Homebased Children with disabilities 3 & 4 year olds Capital Outlay
203-138-600	Preschool Homebased Children with disabilities 3 & 4 year olds Other Objects
203-145-100	Homebound* Salaries
203-145-200	Homebound Employee Benefits
203-145-300	Homebound Purchased Services
203-145-400	Homebound Supplies and Materials
203-145-500	Homebound Capital Outlay
203-145-600	Homebound Other Objects

203-149-100	PPPSC Salaries
203-149-200	PPPSC Employee Benefits
203-149-300	PPPSC Purchased Services
203-149-400	PPPSC Supplies and Materials
203-149-500	PPPSC Capital Outlay
203-149-600	PPPSC Other Objects
203-161-100	Autism Salaries
203-161-200	Autism Employee Benefits
203-161-300	Autism Purchased Services
203-161-400	Autism Supplies and Materials
203-161-500	Autism Capital Outlay
203-161-600	Autism Other Objects
203-163-100	Comprehensive Coordinated Early Intervening Services (CCEIS) Salaries
203-163-200	Comprehensive Coordinated Early Intervening Services (CCEIS) Employee Benefits
203-163-300	Comprehensive Coordinated Early Intervening Services (CCEIS) Purchased Services
203-163-400	Comprehensive Coordinated Early Intervening Services (CCEIS) Supplies and Materials
203-163-500	Comprehensive Coordinated Early Intervening Services (CCEIS) Capital Outlay
203-163-600	Comprehensive Coordinated Early Intervening Services (CCEIS) Other Objects
203-200-100**	Support Services Salaries
203-200-200	Support Services Employee Benefits
203-200-300	Support Services Purchased Services
203-200-400	Support Services Supplies and Materials
203-200-500	Support Services Capital Outlay
203-200-600	Support Services Other Objects
203-400-700	Transfer to Charter Schools
203-430-700	Transfer Indirect Costs

*for students with disabilities only

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the IDEA regulations and guidelines. Function and object accounts displayed above are only header codes. Detailed function and object account codes **must be recorded by the district and must reflect special education and related services.

Responsible Office: Office of Special Education Services
Contact: Michelle Williams Young, 803-734-0388
E-Mail Address: smwilliamsyoung@ed.sc.gov

REVENUE 4520 PRESCHOOL GRANTS FOR CHILDREN WITH DISABILITIES
(IDEA)

SUBFUND 205 SPECIAL REVENUE FUND

Allocation Formula

This federal program provides formula grants to states to make special education and related services available to children with disabilities, ages three through five. States must distribute the bulk of their grant awards to local education agencies (LEAs; a.k.a. school districts).

A district's allocation is calculated by using the base amount established in FY 1997. Of the remaining funds, 85 percent of the funds are distributed to school districts based on public and private school enrollment, and the remaining 15 percent of the funds are distributed to districts based on the relative numbers of children living in poverty, as determined by the SEA.

Legal References

Individuals with Disabilities Education Improvement Act of 2004 (IDEA), Part B, Section 619, as amended; (PL 108-446); 20 U.S.C. 1419.

ALN (Assistance Listing Number) 84.173

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President's Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2021, for all federal subgrants. Other amendments are effective as of November 13, 2021, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

These funds must be used to supplement, not supplant, the level of state and local funds expended for the education of children with disabilities ages three, four and five.

Funds under this grant shall be used only for the excess costs of special education and related services attributable to the education of children with disabilities ages three, four, and five. The excess cost requirement means that a local educational agency (LEA) must spend a certain minimum amount for the education of its children with disabilities before IDEA funds are used. The average minimum amount is determined by utilizing the Excess Cost Worksheets outlined in the IDEA regulations.

Disallowed expenditures include construction of facilities.

In order to receive funds, a school district must submit an application that is approved by the South Carolina Department of Education, Office of Special Education Services.

The appropriate accounts for **allowed expenditures** are:

205-129-100	Coordinated Early Intervening Services (CEIS) Salaries
205-129-200	Coordinated Early Intervening Services (CEIS) Employee Benefits
205-129-300	Coordinated Early Intervening Services (CEIS) Purchased Services
205-129-400	Coordinated Early Intervening Services (CEIS) Supplies and Materials
205-129-500	Coordinated Early Intervening Services (CEIS) Capital Outlay
205-129-600	Coordinated Early Intervening Services (CEIS) Other Objects
205-130-100*	Preschool Programs Salaries
205-130-200*	Preschool Programs Employee Benefits
205-130-300*	Preschool Programs Purchased Services
205-130-400*	Preschool Programs Supplies and Materials
205-130-500*	Preschool Programs Capital Outlay
205-130-600*	Preschool Programs Other Objects

*If using 130 range, 139 needs to be excluded.

205-149-100	PPPSC Salaries
205-149-200	PPPSC Employee Benefits
205-149-300	PPPSC Purchased Services
205-149-400	PPPSC Supplies and Materials
205-149-500	PPPSC Capital Outlay
205-149-600	PPPSC Other Objects
205-163-100	Comprehensive Coordinated Early Intervening Services (CCEIS) Salaries
205-163-200	Comprehensive Coordinated Early Intervening Services (CCEIS) Employee Benefits
205-163-300	Comprehensive Coordinated Early Intervening Services (CCEIS) Purchased Services
205-163-400	Comprehensive Coordinated Early Intervening Services (CCEIS) Supplies and Materials
205-163-500	Comprehensive Coordinated Early Intervening Services (CCEIS) Capital Outlay
205-163-600	Comprehensive Coordinated Early Intervening Services (CCEIS) Other Objects
205-200-100**	Support Services Salaries

205-200-200	Support Services Employee Benefits
205-200-300	Support Services Purchased Services
205-200-400	Support Services Supplies and Materials
205-200-500	Support Services Capital Outlay
205-400-700	Transfer to Charter Schools
205-430-700	Transfer Indirect Costs

****Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with IDEA regulations and guidelines. Function and object codes displayed above are only header codes. Detailed function and object account codes **must** be recorded by the school district and must reflect special education and related services.**

Responsible Office: Office of Special Education Services
 Contact: Michelle Williams Young, 803-734-0388
 E-Mail Address: smwilliamsyoung@ed.sc.gov

REVENUE 4800 SCHOOL FOOD SERVICE PROGRAMS
4991

SUBFUND 600 FOOD SERVICE FUND

Allocation Formula

Allocations are based on federal reimbursements. The School Food Authorities (SFAs) are reimbursed based upon the number of meals served in the National School Lunch Program, Breakfast Program, After School Snack Program, and/or the Special milk program as may be applicable. Prior year funds may be carried over to the current year.

Legal References

Child Nutrition Act of 1966, as amended, 42 U.S.C. 1773, 1779, 1793, Public Laws 104-193, 100-435, 99-661, 97-35. American Recovery and Reinvestment Act of 2009, Public Law 111-5. School Breakfast Expansion Grants are authorized by the Child Nutrition Act of 1966 as amended, 42 U.S.C. 1793.

Richard B. Russell National School Lunch Act, as amended, 42 U.S.C. 1751 1760, 1779
Child Nutrition Act of 1966, as amended, 42 U.S.C. 1772 and 1779
Richard B. Russell National School Lunch Act, 42 U.S.C. 1769

7 C.F.R. §§ 210, 215, 220, 225, 245, 250
S.C. Code Ann. §§ 59-63-765, 59-63-790, and 59-63-800 (2004)
ALN (Assistance Listing Number) 10.553, 10.555, 10.556, and 10.582

Guidelines

The primary objective of the South Carolina Child Nutrition Program is to safeguard the health and well-being of children by making nutritious meals available at a minimal cost in a setting that furnishes valuable learning experiences. Local school districts participate in several nutrition programs that are supported by federal funds.

Federal child nutrition program guidelines require school districts participating in the program (1) to make a written application to the South Carolina Department of Education (SCDE) and (2) to sign an agreement to operate a nonprofit program that—

- a. provides meals that meet the minimum nutritional standards,
- b. provides school lunch and school breakfast without cost or at a reduced price to all children who are unable to pay the full price and *who qualify for free and reduced-price meals based on current income eligibility guidelines*,
- c. fulfills the provisions as set forth in the “Policy Statement for Free and Reduced Price Meals;” and
- d. provides for accountability.

United States Department of Agriculture (USDA) federal reimbursement is based on the number of meals served by category, paid, free and reduced. A reimbursement claim must be submitted to the SCDE monthly to justify the reimbursement claimed and provide data for required reports to the USDA. This data provides information to determine the costs of meals, the level of revenues and expenditures, and the amount of operating balance.

The federally assisted programs are as follows:

A. School Breakfast Program

REVENUE 4830 (ALN 10.555)

The school breakfast program can help close the nutrition gap by providing children with nutritious breakfasts at schools that meet USDA meal requirements. School districts are reimbursed for breakfasts served to students. Rates vary according to whether breakfast is free, reduced price, or paid. (In schools qualifying as severe needs schools, additional funds are available up to a maximum reimbursement level.) Funding for this program also allows for schools to participate in the USDA Seamless Summer Feeding Program and claim reimbursement under the School Lunch and/or Breakfast Program.

B. School Lunch and After-School Snacks Program

REVENUE 4810 (ALN 10.555)

This program makes it possible for schools to serve wholesome low-cost lunches that meet USDA requirements for a school lunch. School districts are reimbursed for lunches served to students. Rates vary according to whether the lunch is free, reduced-price, or paid. Funding for this program also allows for schools to participate in the USDA Seamless Summer Feeding Program and claim reimbursement under the School Lunch and/or Breakfast Program.

The National School Lunch Program now offers cash reimbursement to help schools serve snacks to children after their regular school day ends. After-school snacks give children a nutritional boost and draw them into supervised activities that are safe, fun, and filled with learning opportunities. In schools where the number of students eligible to receive free and/or reduced-priced meals is 50 percent or more, the snacks are served free to all students.

C. Special Milk Program

REVENUE 4810 (ALN 10.555)

The Special Milk Program provides milk to children in schools, childcare institutions and eligible camps that do not participate in other Federal child nutrition meal service programs. The program reimburses schools and institutions for the milk they serve. The public or nonprofit private schools of high school grade or under and public or nonprofit private

residential childcare institutions and eligible camps may participate in the Special Milk Program provided they do not participate in other Federal child nutrition meal service programs, except as noted above. Participating schools and institutions receive reimbursement from the USDA for each half pint of milk served. They must operate their milk programs on a non-profit basis. They agree to use the Federal reimbursement to reduce the selling price of milk to all children. Any child at a participating school or half-day pre-kindergarten program can get milk through the Special Milk Program. Children may buy milk or receive it free, depending on the school's choice of program options. When local school officials offer free milk under the program to low-income children, any child from a family that meets income guidelines for free meals is eligible. Each child's family must apply annually for free milk eligibility. For students who receive their milk free, the USDA reimburses schools the net purchase price of the milk. For the latest reimbursement rates visit FNS website at: [school meal reimbursement rates](#).

NOTE: A uniform financial management and accounting system is necessary due to the complexity of the programs and the amount of funds provided. The *South Carolina School Food Service Program Reference Manual* explains the procedures for accounting and reporting for the funds under these programs.

D. Fresh Fruit and Vegetable Program

REVENUE 4860 (ALN 10.582)

The Fresh Fruit and Vegetable Program (FFVP) is a federally assisted program providing free fresh fruits and vegetables to students in participating elementary schools during the school day. The goal of the FFVP is to improve children's overall diet and create healthier eating habits to impact their present and future health. The FFVP will help schools create healthier school environments by providing healthier food choices; expanding the variety of fruits and vegetables children experience; and increasing children's fruit and vegetable consumption.

Elementary schools participating in the program receive a per student allocation for the school year. The state agency decides the per-student funding amount for the selected schools based on total funds allocated to the State and the enrollment of applicant schools. With these funds, schools purchase additional fresh fruits and vegetables to serve free to students during the school day. They must be served outside of the normal time frames for the National School Lunch (NSLP) and School Breakfast Program (SBP). The state agency or SFA determines the best method to obtain and serve the additional fresh produce. Schools participating in the FFVP submit monthly claims for reimbursement which are reviewed by the SFA before payment is processed to the state agency. Schools are reimbursed for the cost of fresh fruits and vegetables and limited non-food costs. Schools must follow all food safety requirements and HACCP guidance.

Reimbursement is paid to the district for the participating school. A reimbursement claim must be submitted to the SCDE monthly to justify the reimbursement claimed and to enable the SCDE to provide information on required reports to the USDA.

Fringe Benefit Calculation

The following guidelines govern the 2024-25 School Year for use of School Food Service Funds to pay fringe benefits when the school district's state fringe benefits allocation is exhausted:

1. When the state allocation is adequate to cover all fringe benefits monthly or annually, no changes will be made to the Food Service Fund.
2. When the state allocation is inadequate to cover all fringe benefits and a shortfall results, districts may charge a portion of food service fringe benefits to the Food Service Fund. Charges to the Food Service Fund may be made on a quarterly basis.

The appropriate accounts for **allowed expenditures** are:

600-256-100	Food Services Salaries
600-256-200	Food Services Employees Benefits
600-256-300	Food Services Purchased Services
600-256-400	Food Services Supplies and Materials
600-256-500	Food Services Capital Outlay
600-256-600	Food Services Other Objects
600-400-700	Transfer to Charter Schools
600-430-700	Transfer Indirect Costs

Responsible Office: Office of Health and Nutrition
Contact: Vanesha Perrin, 803-734-3698
E-Mail Address: vrperrin@ed.sc.gov

REVENUE 4924 NITA M. LOWEY 21ST CENTURY COMMUNITY
LEARNING CENTERS PROGRAM
(TITLE IV, 21ST CENTURY SCHOOLS)

SUBFUND 224 SPECIAL REVENUE FUND

Allocation Formula

This federal program awards formula grants to state education agencies, which in turn manage statewide competitions and award subgrants to eligible entities.

Funds will be awarded on a competitive basis to school districts and other organizations. The purpose of this funding is to help students, particularly students who attend low-performing schools, to meet the challenging state academic standards; offer students a broad array of additional services, programs and activities that are designed to reinforce the regular academic program of participating students; and offer families of students served by the community learning centers opportunities for active and meaningful engagement in their children's education, including opportunities for literacy and related education development. Funds will also be awarded on a competitive basis to school districts and other organizations that serve students who attend schools, including charter schools that either receive or are eligible to receive Title I school-wide assistance. Private schools and charter schools that serve students from high-poverty communities are also eligible to compete for funds.

To the extent practical, the SCDE will award subgrants equitably among geographic regions within the state, including rural and urban communities. Priority will be given to applications that propose to serve students who attend one of the State's Priority Schools.

Subgrants may be awarded for periods of up to four years at the discretion of the SCDE. Funds requested by a new applicant may not exceed \$220,000 for all 4 years for programs operating 12 or more hours per week; \$202,400 for all 4 years for programs operating 11 hours per week; and \$184,200 for all 4 years for programs operating 10 hours per week.

An applicant may request an amount less than the maximum allowed, but by law, the minimum amount that may be awarded to a grantee in any grant year is \$50,000.

Legal References

The Nita M. Lowey 21st Century Community Learning Centers is a subgrant program funded by the U.S. Department of Education, authorized by the *Elementary and Secondary Education Act of 1965*, as amended by the *Every Student Succeeds Act*, Title IV, Part B; 20 U.S.C. 7171–7176, and administered by the South Carolina Department of Education. (ALN No. 84.287C)

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President's Management Agenda (PMA) to set the stage for enhanced result-oriented

accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

The SCDE will award subgrants, subject to the availability of funds, for the purpose of establishing or expanding activities in community learning centers. These subgrants will be used to

- provide academic enrichment opportunities for children, particularly students who attend high-poverty and low-performing schools,
- enable students to meet state and local standards in core academic subjects,
- offer students a broad array of enrichment activities that can complement their regular academic programs; and
- offer literacy and other educational services to the families of participating children.

Disallowed expenditures and activities include costs for the purchase of buses and other vehicles; construction and renovation; fundraising activities; advertising and marketing; activities whose sole or primary purpose is entertainment (fun parks, skating rinks, etc.); monetary incentives and stipends for students; gift cards and certificates; and incentives for paid staff (bonuses, awards, luncheons, etc.); equipment totaling \$5,000 or more per unit; activities that occur during the normal school hours unless such activities are targeted to pre-kindergarten students or the adult family members of the participating students; cover costs associated with any food purchases including snacks unless they are a part of an approved cooking class or cooking demonstration or a staff professional development activity; provide or support religious activities; cover costs associated with any type of grant writing or fundraising activities; purchase clothing; pass-through or subgrant to another agency or entity to operate the 21st CCLC program.

Allowed expenditures and activities include funds to provide before-school, after-school, and summer school activities that advance student academic achievement. Activities targeting prekindergarten-aged children and adult family members may take place during regular school hours if such times are deemed most suitable for serving these populations. Funds may also be used to provide activities that advance the literacy of the participants' adult family members and to cover costs associated with personnel, supplies/materials, and transportation as they relate to the approved activities.

These funds must be used to supplement, and not supplant, other federal, state, and local funds.

Subgrantees must provide academic enrichment activities to help students meet state and local standards in the core content areas, such as reading, math, and science. Funds may be used for the following activities designed to improve student achievement and performance:

- academic enrichment learning programs, mentoring programs, remedial education activities, and tutoring services, that are aligned with—
 - the challenging state academic standards and any local academic standards; and
 - local curricula that are designed to improve student academic achievement,
- well-rounded education activities, including such activities that enable students to be eligible for credit recovery or attainment,
- literacy education programs, including financial literacy programs and environmental literacy programs,
- programs that support a healthy and active lifestyle, including nutritional education and regular, structured physical activity programs,
- services for individuals with disabilities,
- programs that provide after-school activities for students who are English learners that emphasize language skills and academic achievement,
- cultural programs,
- telecommunications and technology education programs,
- expanded library service hours,
- parenting skills programs that promote parental involvement and family literacy,
- programs that provide assistance to students who have been truant, suspended, or expelled to allow the students to improve their academic achievement,
- drug and violence prevention programs and counseling programs,
- programs that build skills in science, technology, engineering, and mathematics (STEM), including computer science, and that foster innovation in learning by supporting nontraditional STEM education teaching methods,
- programs that partner with in-demand fields of the local workforce or build career competencies and career readiness and ensure that local workforce and career readiness skills are aligned with the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 *et seq.*) and the Workforce Innovation and Opportunity Act (29 U.S.C. 3101 *et seq.*); and
- conferences that are tied to 21st CCLC content, limited to two people, and have received prior approval by the SCDE 21st CCLC program office.

Indirect cost transfers are allowable for the program. This expenditure may not exceed the restricted indirect cost rate approved for the district being served.

The appropriate accounts for **allowed expenditures** are:

224-171-100	Primary Summer School Salaries
224-171-200	Primary Summer School Employee Benefits
224-171-300	Primary Summer School Purchased Services
224-171-400	Primary Summer School Supplies and Materials

224-172-100	Elementary Summer School Salaries
224-172-200	Elementary Summer School Employee Benefits
224-172-300	Elementary Summer School Purchased Services
224-172-400	Elementary Summer School Supplies and Materials
224-173-100	High School Summer School Salaries
224-173-200	High School Summer School Employee Benefits
224-173-300	High School Summer School Purchased Services
224-173-400	High School Summer School Supplies and Materials
224-175-100	Instructional Programs Beyond Regular School Day Salaries
224-175-200	Instructional Programs Beyond Regular School Day Employee Benefits
224-175-300	Instructional Programs Beyond Regular School Day Purchased Services
224-175-400	Instructional Programs Beyond Regular School Day Supplies and Materials
224-188-100	Parenting/Family Literacy Salaries
224-188-200	Parenting/Family Literacy Employee Benefits
224-188-300	Parenting/Family Literacy Purchased Services
224-188-400	Parenting/Family Literacy Supplies and Materials
224-212-100	School Counseling Services Salaries
224-212-200	School Counseling Services Employee Benefits
224-212-300	School Counseling Services Purchased Services
224-212-400	School Counseling Services Supplies and Materials
224-213-100	Health Services Salaries
224-213-200	Health Services Employee Benefits
224-213-300	Health Services Purchased Services
224-213-400	Health Services Supplies and Materials
224-214-100	Psychological Services Salaries
224-214-200	Psychological Services Employee Benefits
224-214-300	Psychological Services Purchased Services
224-214-400	Psychological Services Supplies and Materials
224-223-100	Supervision of Special Programs Salaries
224-223-200	Supervision of Special Programs Employee Benefits
224-223-300	Supervision of Special Programs Purchased Services
224-223-400	Supervision of Special Programs Supplies and Materials

224-224-100	Improvement of Instruction In-service and Staff Training Salaries
224-224-200	Improvement of Instruction In-service and Staff Training Employee Benefits
224-224-300	Improvement of Instruction In-service and Staff Training Purchased Services
224-224-400	Improvement of Instruction In-service and Staff Training Supplies and Materials
224-251-100	Student Transportation (Federal/District Mandated) Salaries
224-251-200	Student Transportation (Federal/District Mandated) Employee Benefits
224-251-300	Student Transportation (Federal/District Mandated) Purchased Services
224-251-400	Student Transportation (Federal/District Mandated) Supplies and Materials
224-252-600	Fiscal Services
224-254-100	Operation and Maintenance of Plant Salaries
224-254-200	Operation and Maintenance of Plant Employee Benefits
224-254-300	Operation and Maintenance of Plant Purchased Services
224-254-400	Operation and Maintenance of Plant Supplies and Materials
224-256-100	Food Services Salaries
224-256-200	Food Services Employee Benefits
224-256-300	Food Services Purchased Services
224-256-400	Food Services Supplies and Materials
224-258-100	Security Salaries
224-258-200	Security Employee Benefits
224-258-300	Security Purchased Services
224-258-400	Security Supplies and Materials
224-271-660	Student Transportation - Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law) Since expenditure reporting by object-level detail is optional for pupil activity functions, please use object codes that are consistent with the district's accounting system to report costs for field trips under Function Code 271.
224-320-100	Community Recreation Services Salaries

224-320-200	Community Recreation Services Employee Benefits
224-320-300	Community Recreation Services Purchased Services
224-320-400	Community Recreation Services Supplies and Materials
224-340-100	Public Library Services Salaries
224-340-200	Public Library Services Employee Benefits
224-340-300	Public Library Services Purchased Services
224-340-400	Public Library Services Supplies and Materials
224-390-100	Other Community Services Salaries
224-390-200	Other Community Services Employee Benefits
224-390-300	Other Community Services Purchased Services
224-390-400	Other Community Services Supplies and Materials
224-400-700	Transfer to Charter Schools
224-430-700	Transfer Indirect Costs

Responsible Office: Office of Student Support
Contact: Joyce Patterson, 803-734-8291
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REVENUE 4932 SOUTH CAROLINA PATHWAYS PROJECT
SUBFUND 293 SPECIAL REVENUE FUND

Allocation Formula

The South Carolina Department of Education was selected to receive funding under the Disability Innovation Fund (DIF)/Model Demonstration Projects (SC Pathways to Partnerships) Program (84.421E). The grant award is in the amount of \$9,992,013.00 for the budget period, October 1, 2023, through September 30, 2028. It is anticipated that the grant will be for a total of five years.

South Carolina Pathways Partnership Project (SCPP) Funds are distributed to participating school districts and partners as outlined in the awarded competitive grant.

Legal References

The purpose of the Disability Innovation Fund, as provided by the Consolidated Appropriations Act, 2022 (Pub. L. 117-103), is to support innovative activities aimed at increasing competitive integrated employment (CIE) as defined in section 7 of the Rehabilitation Act of 1973 (Rehabilitation Act) (29 U.S.C. 705(5)), for youth and other individuals with disabilities. Assistance Listing Number (ALN) 84.421E

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President’s Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2021, for all federal subgrants. Other amendments are effective as of November 13, 2020, for new and modified (i.e., amended) federal subgrants. Read all federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

The Rehabilitation Services Administration (RSA) is a component of the Office of Special Education and Rehabilitative Services (OSERS) within the U.S. Department of Education. RSA provides leadership and resources to assist state and other agencies in providing vocational rehabilitation and other services to individuals with disabilities to maximize their employment, independence, and integration into the community and the competitive labor market.

The South Carolina Department of Education’s (SCDE) **South Carolina Pathways Project (SCPP): A Disability-led Collaborative Model for Student Success** addresses the need

for enhanced collaborative transition service delivery to support the positive postschool outcomes for young adults with disabilities in South Carolina (SC).

The SCPP has **four goals** to create a partnership that streamlines collaborative transition services:

1. **Foundation and Structure:** develop a collaborative model for the delivery of seamless transition services for high school students with disabilities (SWD) in SC.
2. **Implementation:** use the SCPP model for coordinating seamless transition service delivery with local education agency (LEA) pilot sites to provide diploma pathways support, access to apprenticeships and Competitive Integrated Employment (CIE) opportunities, CIL provided Pre-Employment Transition Services (Pre-ETS), and resource mapping.
3. **Evaluation:** evaluate the quality of project activities and the impact of both student and professional participation in pilot sites implementations of the SCPP model.
4. **Public Information:** implement a public information campaign for transition-age youth with disabilities, their families, public and private employers, and professionals serving transition-age youth with disabilities.

Allowed expenditures include costs that are necessary and prudent to the successful operation of the program. Expenditures will be limited to those specifically outlined and approved by the Implementation Council with final approval from RSA.

The appropriate accounts for **allowed expenditures** are:

293-200-100	Salaries
293-200-200	Fringe
293-200-300	Purchased Services, Travel, Contracts
293-200-400	Supplies and Materials
293-430-700	Indirect Costs Other

Responsible Office: Office of Special Education Services
Contacts: Lagenia McEachin-Session, 803-734-1296
Email Address: lmceachin@ed.sc.gov

REVENUE **4939** **STRONGER CONNECTIONS**

SUBFUND **271** **FEDERAL**

Allocation Formula

These funds are allocated through a competitive subgrant process. Under the Bipartisan Safer Communities Act, the SCDE must award these funds competitively to high-need local educational agencies (LEAs) to fund activities allowable under section 4108 of the ESEA. For the purposes of the SCG competition, a “high-need LEA” is a school district that has a forty percent poverty rate or higher and at least one or more of the following:

- high rates of bullying/harassment.
- high rates of chronic absenteeism
- high rates of exclusionary discipline

The maximum subgrant period is two years and is subject to the availability of federal funds and projects meeting all Stronger Connections program requirements. Subgrantee can request a minimum of \$50,000 and the maximum award being \$350,000. Award amounts will be determined based on the quality of applications received and total funding requested.

Legal Reference

This award is pursuant to the authority of under the Bipartisan Safer Communities Act, Title IV, Part A of the Elementary and Secondary Education Act of 1965 (ESEA).

Guidelines

Funds for the Stronger Connections subgrant must be used to provide students with safer and healthier learning environments. Funds must also be used to develop, implement, and evaluate comprehensive programs within high-need LEAs through activities allowable under [section 4108 of the ESEA](#).

Funds may be used to:

- Implement school-based violence prevention programs, including training in character development, mental wellness, trauma-informed practices, crisis management, and conflict resolution.
- Activities designed to support positive relationships, resilience, self-control, empathy, persistence, executive functioning skills, character development, and mental wellness.
- Implement plans to prevent and address bullying and harassment that include integrating anti-bullying practices or programs into schools that enhance learning and help prevent bullying and harassment; (2) Improving practices for developing relationship-building skills and the prevention of harassment violence; and (3) Promoting self-advocacy, conflict resolution, stress management, problem solving, and other areas that build social skills, and mental and behavioral health. (4) Providing ongoing, job-embedded, professional learning opportunities related to bullying and harassment prevention.

- Professional development and training for available school staff and interested community members in violence prevention, character development, education, early identification, and supporting and responding to student needs.
- Professional development and training for available school staff in trauma identification and trauma-informed care, linguistically responsive practices, intervention, mentoring, recovery support services and, where appropriate, rehabilitation referral.
- Providing professional development outlined in South Carolina’s Multi-Tiered System of Supports (SCMTSS).
- Improving practices for developing relationship-building skills, such as effective communication, executive functioning skills, and improving safety through the recognition and prevention of coercion, violence, or abuse, stalking, including teen and dating violence, domestic abuse, sexual violence, and harassment.
- Increase mental health services for students who experience substance use, violence, or harassment, may need individualized interventions.
- Support Preschool aged students who are served by the LEA through a range of allowable activities that support healthy growth and development.
- Support, promote or expand physical fitness and recreational activities.
- Develop early detection and screening methods to identify students who may be at risk of those in need of additional support.

Disallowed Activities and Expenditures

Funds must not be used to

- Provide anyone with a dangerous weapon or training in the use of a dangerous weapon.
- Purchase firearms or to train teachers to use firearms.
- Pay for construction, renovation, or repair of any school facility.
- Cover purchases that do not directly support the approved work plan.

Allowed Expenditures

271-100-100**	Instruction Salaries
271-100-200	Instruction Employee Benefits
271-100-300	Instruction Purchased Services
271-100-400	Instruction Supplies and Materials
271-100-500	Instruction Capital Outlay
271-100-600	Instruction Other Objects
271-188-100**	Parenting/Family Literacy Salaries
271-188-200	Parenting/Family Literacy Employee Benefits
271-188-300	Parenting/Family Literacy Purchased Services
271-188-400	Parenting/Family Literacy Supplies and Materials
271-188-500	Parenting/Family Literacy Capital Outlay
271-188-600	Parenting/Family Literacy Other Objects
271-213-100	Health Services Salaries

271-213-200	Health Services Employee Benefits
271-213-300	Health Services Purchased Services
271-213-400	Health Services Supplies and Materials
271-271-100	Pupil Services Salaries
271-271-200	Pupil Services Benefits
271-271-300	Pupil Services Purchased Services
271-271-400	Pupil Services Supplies and Materials
271-271-500	Pupil Services Capital Outlay
271-271-600	Pupil Services Other Objects
271-220-100	Instructional Staff Salaries
271-220-200	Instructional Staff Employee Benefits
271-220-300	Instructional Staff Purchased Services
271-220-400	Instructional Staff Supplies and Materials
271-220-500	Instructional Staff Capital Outlay
271-220-600	Instructional Staff Other Objects
271-223-100	Supervision of Special Programs Salaries
271-223-200	Supervision of Special Programs Employee Benefits
271-223-300	Supervision of Special Programs Purchased Services
271-223-400	Supervision of Special Programs Supplies and Materials
271-223-500	Supervision of Special Programs Capital Outlay
271-223-600	Supervision of Special Programs Other Objects
271-224-100	Improvement of Instruction Salaries
271-224-200	Improvement of Instruction Employee Benefits
271-224-300	Improvement of Instruction Purchased Services
271-224-400	Improvement of Instruction Supplies and Materials
271-224-500	Improvement of Instruction Capital Outlay
271-224-600	Improvement of Instruction Other Objects
271-251-100	Student Transportation Salaries
271-251-200	Student Transportation Employee Benefits
271-251-300	Student Transportation Purchased Services
271-251-400	Student Transportation Supplies and Materials
271-251-500	Student Transportation Capital Outlay
271-251-600	Student Transportation Other Objects
271-256-100	Food Services Salaries
271-256-200	Food Services Employee Benefits
271-256-300	Food Services Purchased Services
271-256-400	Food Services Supplies and Materials
271-256-500	Food Services Capital Outlay
271-256-600	Food Services Other Objects

271-258-100	Security Salaries
271-258-200	Security Employee Benefits
271-258-300	Security Purchased Services
271-258-400	Security Supplies and Materials
271-258-500	Security Capital Outlay
271-258-600	Security Other Objects
271-262-100	Planning Salaries
271-262-200	Planning Employee Benefits
271-262-300	Planning Purchased Services
271-262-400	Planning Supplies and Materials
271-262-500	Planning Capital Outlay
271-262-600	Planning Other Objects
271-266-100	Technology and Data Processing Services Salaries
271-266-200	Technology and Data Processing Services Benefits
271-266-300	Technology and Data Processing Services Purchased Services
271-266-400	Technology and Data Processing Services Supplies and Materials
271-266-500	Technology and Data Processing Services Capital Outlay
271-266-600	Technology and Data Processing Services Other Objects
271-271-100	Pupil Service Activity Salaries
271-271-200	Pupil Service Activity Benefits
271-271-300	Pupil Service Activity Purchased Services
271-271-400	Pupil Service Activity Supplies and Materials
271-271-500	Pupil Service Activity Capital Outlay
271-271-600	Pupil Service Activity Other Objects
271-300-100	Community Services Salaries
271-300-200	Community Services Benefits
271-300-300	Community Services Purchased Services
271-300-400	Community Services Supplies and Materials
271-300-500	Community Services Capital Outlay
271-300-600	Community Services Other Objects
271-430-700	Transfer Indirect Costs

Responsible Office: Office of Student Support
Contacts: Chenise Wiley, 803-734-1546
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REVENUE 4997 STUDENT SUPPORT AND ACADEMIC ENRICHMENT
TITLE IV (SSAE)

SUBFUND 210 FEDERAL

Allocation Formula

SEAs award SSAE subgrants to LEAs by formula in the same proportion as to the LEAs' prior year's *Title I*, Part A allocations. (*ESEA* section 4105(a)(1)). An SEA may use any remaining funds to support LEA activities and programs designed to meet the purposes of the program, which may include monitoring and providing technical assistance to LEAs; identifying and eliminating state barriers to the coordination and integration of programs, initiatives, and funding streams that meet the purposes of the program; and otherwise supporting LEAs in carrying out activities in the three SSAE program content areas. (*ESEA* section 4104(a)(3)).

Legal Reference

PL 20 U.S.C. 7101 Title IV of the Elementary and Secondary Education Act of 1965, as amended through Every Student Succeeds Act, PL 114-95, December 10, 2015

ALN (Assistance Listing Number) 84.424A

Note: the federal Office of Management and Budget (OMB) [recently revised sections of OMB Guidance for Grants and Agreements](#) to reflect the foundational shift outlined in the President's Management Agenda (PMA) to set the stage for enhanced result-oriented accountability for grants. The amendments to 2 CFR Part 200.216 and §200.340, are effective as of August 13, 2020, for all federal subgrants. Other amendments are effective as of November 13, 2020, for *new* and *modified* (i.e., amended) federal subgrants. Read *all* federal subgrant agreements carefully for details of when the revised regulations are effective. Update all applicable written policies and procedures to reflect the revised regulations.

Guidelines

Every Student Succeeds Act of 2015 (ESSA) reflects our nation's longstanding commitment to equity of opportunity for all students. The law has a clear goal of ensuring our education system prepares every child to graduate from high school ready to thrive in college and careers. The ESSA includes a number of provisions that promote equitable access to educational opportunity, including holding all students to high academic standards, ensuring meaningful action is taken to improve the lowest-performing schools and schools with underperforming student groups, and providing more children with access to high-quality preschool.

The Student Support and Academic Enrichment (SSAE) program is intended to help meet these goals by increasing the capacity of State Educational Agencies (SEAs), local educational agencies (LEAs), schools, and local communities to: 1) provide all students with access to a well-rounded education, 2) improve school conditions for student learning, and 3) improve the

use of technology in order to improve the academic achievement and digital literacy of all students. (ESEA section 4101).

Funds may be used to supplement, but not supplant, non-federal funds that otherwise would be used for authorized activities.

Allowed Expenditures

An LEA that receives at least \$30,000 in SSAE program funds must conduct a comprehensive needs assessment that includes, at a minimum, a focus on the three content areas identified below. Based on the results of that assessment, the LEA must use:

- At least 20 percent of funds for activities to support well-rounded educational opportunities,
- At least 20 percent of funds for activities to support safe and healthy students; and
- A portion of funds for activities to support effective use of technology.

Within each of these areas, LEAs have broad flexibility to use the SSAE program funds for a variety of activities to improve student outcomes and address the opportunity gaps identified through the needs assessment.

An LEA receiving an allocation of less than \$30,000 may use funds for only one (or more) of the three content areas in the SSAE program. Such LEAs must provide an assurance that they will either use not less than 20 percent of SSAE funds for well-rounded education, use not less than 20 percent of SSAE funds for safe and healthy students, or use a portion of SSAE funds to support the effective use of technology.

Further details about Allowed Expenditures can be found in the Non-Regulatory Guidance dated November 29, 2016.

The appropriate accounts for **allowed expenditures** are:

210-100-100**	Instruction Salaries
210-100-200	Instruction Employee Benefits
210-100-300	Instruction Purchased Services
210-100-400	Instruction Supplies and Materials
210-100-500	Instruction Capital Outlay
210-100-600	Instruction Other Objects
210-188-100**	Parenting/Family Literacy Salaries
210-188-200	Parenting/Family Literacy Employee Benefits
210-188-300	Parenting/Family Literacy Purchased Services
210-188-400	Parenting/Family Literacy Supplies and Materials
210-188-500	Parenting/Family Literacy Capital Outlay
210-188-600	Parenting/Family Literacy Other Objects

210-210-100	Pupil Services Salaries
210-210-200	Pupil Services Benefits
210-210-300	Pupil Services Purchased Services
210-210-400	Pupil Services Supplies and Materials
210-210-500	Pupil Services Capital Outlay
210-210-600	Pupil Services Other Objects
210-220-100	Instructional Staff Salaries
210-220-200	Instructional Staff Employee Benefits
210-220-300	Instructional Staff Purchased Services
210-220-400	Instructional Staff Supplies and Materials
210-220-500	Instructional Staff Capital Outlay
210-220-600	Instructional Staff Other Objects
210-223-100	Supervision of Special Programs Salaries
210-223-200	Supervision of Special Programs Employee Benefits
210-223-300	Supervision of Special Programs Purchased Services
210-223-400	Supervision of Special Programs Supplies and Materials
210-223-500	Supervision of Special Programs Capital Outlay
210-223-600	Supervision of Special Programs Other Objects
210-224-100	Improvement of Instruction Salaries
210-224-200	Improvement of Instruction Employee Benefits
210-224-300	Improvement of Instruction Purchased Services
210-224-400	Improvement of Instruction Supplies and Materials
210-224-500	Improvement of Instruction Capital Outlay
210-224-600	Improvement of Instruction Other Objects
210-251-100	Student Transportation Salaries
210-251-200	Student Transportation Employee Benefits
210-251-300	Student Transportation Purchased Services
210-251-400	Student Transportation Supplies and Materials
210-251-500	Student Transportation Capital Outlay
210-251-600	Student Transportation Other Objects
210-253-100	School Building Salaries
210-253-200	School Building Employee Benefits
210-253-300	School Building Purchased Services
210-253-400	School Building Supplies and Materials
210-253-500	School Building Capital Outlay
210-253-600	School Building Other Objects
210-254-100	Operation and Maintenance Salaries
210-254-200	Operation and Maintenance Employee Benefits

210-254-300	Operation and Maintenance Purchased Services
210-254-400	Operation and Maintenance Supplies and Materials
210-254-500	Operation and Maintenance Capital Outlay
210-254-600	Operation and Maintenance Other Objects
210-256-100	Food Services Salaries
210-256-200	Food Services Employee Benefits
210-256-300	Food Services Purchased Services
210-256-400	Food Services Supplies and Materials
210-256-500	Food Services Capital Outlay
210-256-600	Food Services Other Objects
210-258-100	Security Salaries
210-258-200	Security Employee Benefits
210-258-300	Security Purchased Services
210-258-400	Security Supplies and Materials
210-258-500	Security Capital Outlay
210-258-600	Security Other Objects
210-262-100	Planning Salaries
210-262-200	Planning Employee Benefits
210-262-300	Planning Purchased Services
210-262-400	Planning Supplies and Materials
210-262-500	Planning Capital Outlay
210-262-600	Planning Other Objects
210-266-100	Technology and Data Processing Services Salaries
210-266-200	Technology and Data Processing Services Benefits
210-266-300	Technology and Data Processing Services Purchased Services
210-266-400	Technology and Data Processing Services Supplies and Materials
210-266-500	Technology and Data Processing Services Capital Outlay
210-266-600	Technology and Data Processing Services Other Objects
210-271-100	Pupil Service Activity Salaries
210-271-200	Pupil Service Activity Benefits
210-271-300	Pupil Service Activity Purchased Services
210-271-400	Pupil Service Activity Supplies and Materials
210-271-500	Pupil Service Activity Capital Outlay
210-271-600	Pupil Service Activity Other Objects
210-300-100	Community Services Salaries
210-300-200	Community Services Benefits
210-300-300	Community Services Purchased Services
210-300-400	Community Services Supplies and Materials
210-300-500	Community Services Capital Outlay

210-300-600	Community Services Other Objects
210-416-700	Transfer to Charter Schools
210-430-700	Transfer Indirect Costs

******Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and the goods delivered in accordance with the program guidelines. As a result, the function and object account codes displayed above are header codes only and not the detailed function and object account codes that **must** be recorded by the district.

*******Payments cannot be made directly to private schools.

Responsible Office:	Office of Federal and State Accountability
Contact:	Jennifer Rhodes, 803-734-8110
E-Mail Address:	jrhodes@ed.sc.gov

APPENDIX A

Flexibility/Furlough/Expenditure Reporting Procedures (FY 2025-26)

Under Provisos 1.21, 1.24 and 1A.13 for FY 2025-26, all school districts and special schools of this State may transfer and expend funds...”to ensure the delivery of academic and arts instruction to students”.

Financial Flexibility

1. All transfers must be completed and submitted to SCDE by June 30, 2026. Quarterly reports are encouraged. Only submit reports quarterly if an action is approved by your school board.
2. Districts may transfer and expend funds among appropriated state general fund revenues, Education Improvement Act funds, and Education Lottery Act funds. No federal funds may be flexed.
3. To take advantage of the financial flexibility provisions, at least seventy-five (75) percent of the school district’s expenditures must be utilized within the In\$ite categories of instruction, instructional support, and non-instructional pupil services. Those functional areas are outlined in Item #4 under Reporting Requirements. Salaries of on-site principals must be included in the calculation of the district’s per pupil expenditures.
4. If you choose to take advantage of this flexibility, you **must** maintain the integrity of the program guidelines as outlined in the Funding Manual.
5. The only appropriations that are **excluded** from this flexibility are as follows:
 - NBC Salary Supplement (Revenue 3532)
 - Teacher of the Year (Revenue 3533)
 - CSI
 - Teacher Supplies (Revenue 3187 & 3577)
 - EEDA Supplies and Materials (Revenue 3595)
 - EEDA Career Specialists (Revenue 3596)
 - Science Kit Refurbishment (Revenue 3526)
 - Industry Certifications/Credentials (Revenue 3528)
 - Career and Technology Education (Revenue 3529)

No funds provided specifically to assist districts in the Abbeville Lawsuit are flexible.

No funds received in accordance with the terms of a signed MOA should be flexed (i.e., Reading Coaches)

6. Judicious caution should be used when transferring those funds received through a competitive grant process.
7. No programs serving students with special needs may be flexed in the 2025-26 school year.

8. Prior to implementing the flexibility provisions, school districts **must** provide public charter schools the per pupil allocation due to the charter schools for each categorical program for which they are eligible to receive funding.

For 2025-26, Section 59-21-1030 (Maintenance of Effort) is suspended.

Furlough/Staffing Flexibility/Maximizing Resources

1. Districts must report the student-teacher ratio for every classroom to SCDE at the ninety and one hundred eighty-day mark.
2. To further ensure resources are maximized, districts are encouraged to: (1) limit the number of low enrollment courses (2) reduce travel for staff and board (3) reduce and limit activities requiring dues and fees (4) reduce transportation costs for extracurricular and academic competitions and (5) expand virtual education.

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 school district’s website. Refer to Provisos, 1.24, 1.36, 1.40 and S.C. Code Ann. § 23-3-535(F)(1)(b) and SECTION 59-18-900 for additional district website posting requirements. Also, [district web requirements](#) are posted on SCDE’s web page.
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 functions must be reported:

<u>Function Name</u>	<u>Function Number</u>
a. Instruction	All 100 functions
b. Attendance & Social Work	211
c. Guidance	212
d. Health Services	213
e. Psychological Services	214
f. Exceptional Program Services	215
g. Vocational Placement	216
h. Career Specialists	217
i. Curriculum Development	221
j. Library Media	222
k. In-Service/Staff Training	224

l. School Administration	233 (Only Object 111 and 200's)
m. Pupil Transportation	251, 255
n. Food Service	256
o. Security/Safety	258
p. Planning	262
q. Pupil Services Activities	271
r. Enterprise Activities	272
s. Trust and Agency Activities	273
t. Community Services	All 300 functions

APPENDIX B

SOUTH CAROLINA CHARTER SCHOOLS (COMPOSITE) 2025-26

School Name/Year Open	Grades	Contact Information	District
Academy of Hope (2011)	PK-8, SPED	Dr. Melissa McCloud 3521 Juniper Bay Road Conway, SC 29527 843-397-5712 843-397-5719 (fax)	Horry
Allegro Charter School of Music (2015)	6-12, SPED	Daniel Neikirk 4542 Simms Avenue North Charleston, SC 29405 843-321-7104 843-207-4701 (fax)	Charleston
American Leadership Academy South Carolina Lexington Campus	K-12, SPED	Gabriel Cheavers 109 Innovation Drive Lexington, SC 29072 803-756-2724	Charter Institute at Erskine
Anderson Five Charter School (2012)	9-12, SPED	Katie Brown 1225 South McDuffie St. Anderson, SC 29624 864-260-5538 864-260-5911 (fax)	Anderson 5
Atlantic Collegiate Academy	9-12, SPED	Dr. Cheryl McKinley 5086 Bear Bluff Road Conway, SC 29526 843-286-5990	Limestone Charter Association
Arts, Innovation, and Media Middle College	9, 10, SPED	Kristin Greer 2601 Read Street, Suite I-10 Columbia, SC 29204 708-714-1189	Limestone Charter Association
Ascent Classical Academy – Fort Mill	K-12, SPED	Ryan Mullins 505 University Drive Rock Hill, SC 29730 839-293-6550	Charter Institute at Erskine
Belton Preparatory Academy (2018)	K-8, SPED	Deirdre McCullough 5901 Belton Highway Belton, SC 29627 864-392-1173 864-392-1867 (fax)	Charter Institute at Erskine
Berkeley Preparatory Academy	K-8, SPED	Alexandria Spry 122 Bee Tree Lane Summerville, SC 29486 843-832-7921	Charter Institute at Erskine

Bettis Preparatory Leadership Academy (2018)	K-8, SPED	Natonia Tillman 69 Nicholson Road Trenton, SC 29847 803-663-7266 803-663-7668 (fax)	SCPCSD
Brashier Middle College Charter High (2006)	9-12, SPED	Catherine Freeman 1830 West Georgia Rd., Building 203 Simpsonville, SC 29680 864-757-1800 864-757-1850 (fax)	Charter Institute at Erskine
Bridges Preparatory School (2013)	K-12, SPED	Gary McCulloch 555 Robert Smalls Parkway Beaufort, S.C. 29906 843-982-7737 843-982-7707 (fax)	SCPCSD
Bridgewater Academy Charter (2003)	K-8, SPED	Dr. Sherry Pinto 191 River Landing Blvd. Myrtle Beach, SC 29579 843-236-3689 843-236-4921 (fax)	Horry
Butler Academy (2021)	K-9, SPED	Dr. Jerome Reyes 710 South 5 th Street Hartsville, SC 29550 843-287-2399 843-332-8448 (fax)	SCPCSD
Calhoun Falls Charter (2008)	6-12, SPED	Kaylin Norris 205 Edgefield Street Calhoun Falls, SC 29628 864-418-8014 864-418-9379 (fax)	Charter Institute at Erskine
Cape Romain Environmental Education Charter School (2012)	PK4-8, SPED	Margaret Crouch 1011 Old Cemetery Rd McClellanville, SC 29458 843-887-3323 843-887-3525 (fax)	SCPCSD
Carolina School for Inquiry (2006)	PK-6, SPED	Victoria Dixon-Mokeba 7405-A Fairfield Road Columbia, SC 29203 803-691-1250 803-691-1247 (fax)	Richland One
Carolina Shores Acceleration Academy	9-12, SPED	Dr. Deirdra Brasch 9654 N. Kings Highway Unit 2, 1 st Floor Myrtle Beach, SC 29572 843-864-3575	SCPCSD
Carolina Voyager Charter School (2014)	K-8, SPED	John Kabel 1409 Bluewater Way Charleston, SC 29414 843-203-3891 843-718-2903 (fax)	Charleston

Carolus OnLine Academy	K-12, SPED	Katie Gomersall 101 Westpark Boulevard, Suite C Columbia, SC 29210 866-968-7512 877-254-3459 (fax)	SCPCSD
Charleston Charter School for Math & Science (2008)	6-12, SPED	Mary Carmichael 1002 King Street Charleston, SC 29403 843-720-3085 843-720-3196 (fax)	Charleston
Charleston Development Academy (2003)	PK-8, SPED	Dr. Shawn Johnson 233 Line Street Charleston, SC 29403 843-722-2689 843-722-2694 (fax)	Charleston
Cherokee Charter School (2020)	PK-9, SPED	Dr. Lindsey Walker 3206 Cherokee Avenue Gaffney, SC 29340 864-489-7198	Charter Institute at Erskine
Clear Dot Charter School (2019)	PK-11, SPED	Dr. Lindsey Ott 2015 Marion Street Columbia, SC 29201 803-567-3075 803-939-9910 (fax)	Charter Institute at Erskine
Coastal High School (2013)	9-12, SPED	Sherri Oskin 2100 River Oaks Drive Myrtle Beach, SC 29579 843-788-9898 843-294-0228 (fax)	Limestone Charter Association
Coastal Montessori Charter (2012)	1-8, SPED	Chris Bergeron 111 Old Plantation Drive Pawleys Island, SC 29585 843-235-0413 843-235-0418 (fax)	Georgetown
Cogito Academy	PK-5, SPED	Dr. Joshua Matthew Bowers 133 South Potter Road Lancaster, SC 29720	Charter Institute at Erskine
Colearn Academy South Carolina	K-10, SPED	Amber Robinson 1027 West Main Street Laurens, SC 29360 704-807-6997	Limestone Charter Association
Compass Collegiate Academy	K-5, SPED	Elizabeth Simpson 5010 Wetland Crossing Charleston, SC 29418 843-410-9765	SCPCSD

Cyber Academy of South Carolina (2013)	K-12, SPED	Jamie Scorsone 330 Pelham Road Suite 101-A Greenville, SC 29615 855-611-2830 864-558-0535 (fax)	Charter Institute at Erskine
Discovery School at Myrtle Beach	K-6, SPED	Lane Morris 3790 SC-90 Conway, SC 29526 843-278-9726	Limestone Charter Association
East Cooper Montessori Charter School (2003)	PK-8, SPED	Jody Swanigan 1120 Rifle Range Road Mt. Pleasant, SC 29464 843-216-2883 843-216-8880 (fax)	Charleston
East Point Academy (2011)	K-8, SPED	Michael Lally 1401 Leaphart Street West Columbia, SC 29169 803-926-5180 803-926-5188 (fax)	SCPCSD
Felton Laboratory Charter School (2015)	K-8, SPED	Dr. Jean Graddick 115 Lance Street Orangeburg, SC 29117 803-536-7034 803-533-3635 (fax)	SCPCSD
Fox Creek High School (2004)	9-12, SPED	Josh Trahan 165 Shortcut Rd. North Augusta, SC 29860 803-613-9435 803-613-1533 (fax)	SCPCSD
Global Academy of South Carolina	K-8, SPED	Mark Robertson 9768 Warren H. Abernathy Hwy Spartanburg, SC 29301 864-765-0004	Limestone Charter Association
Goucher Charter Academy	PK-8, SPED	Amber Danielle Comer 604 Goucher School Road Gaffney, SC 29340 864-210-9262 864-210-9262 (fax)	Limestone Charter Association
Gray Collegiate Academy (2014)	6-12, SPED	Dr. Brian Newsome 3833 Leaphart Road West Columbia, SC 29169 803-951-3321 803-381-9764 (fax)	Charter Institute at Erskine
GREEN Charter School Greenville	K-8, SPED	Drew Adams 1440 Pelham Road Greenville, SC 29615 864-288-4134 864-288-0826 (fax)	SCPCSD

GREEN Charter School of the Lowcountry	K-8, SPED	Tanisha Ingram-Scott 8717 Old University Boulevard North Charleston, SC 29406 843-501-7911	SCPCSD
GREEN Charter School of the Midlands (2017)	K-8, SPED	Gino LoRicco 7820 Broad River Road Irmo, SC 29063 803-563-5987 803-563-5438 (fax)	SCPCSD
GREEN Charter School of Simpsonville	K-8, SPED	Maria Werner 1100 Brookfield Boulevard Greenville, SC 29607 864-520-0958	SCPCSD
GREEN Charter School of Spartanburg (2019)	K-8, SPED	Justin Orgovan 8150 Warren H. Abernathy Highway Spartanburg, SC 29301 864-586-3939 864-586-3940 (fax)	SCPCSD
GREEN Upstate High School Greenville	9-12, SPED	Angelica Camargo 356 Bridgeway Blvd. Simpsonville, SC 29681 864-509-6302	SCPCSD
Greenville Technical Charter High School (1999)	9-12, SPED	Dr. Rhonda Gregory 506 S. Pleasantburg Drive Building 119 Greenville, SC 29607 864-250-8844 864-250-8846 (fax)	SCPCSD
Greenwood Charter Academy	PK-7, SPED	Kristen Mobley 412 Bypass 72 NW Greenwood, SC 29649 864-715-2151	Charter Institute of Erskine
Greer Middle College Charter High (2008)	9-12, SPED	James Armstrong 138 West McElhaney Rd. Taylors, SC 29687 864-469-7571 864-469-7573 (fax)	SCPCSD
Greg Mathis Charter High School (2003)	9-12, SPED	Natrice Henriques 2872 Azalea Drive Charleston, SC 29405 843-557-1611 843-747-5810 (fax)	Charleston
Heartwood Community School	K-3, SPED	Jennifer Brown 8575 East Argent Parkway Ridgeland, SC 29936 843-547-8124	SCPCSD

Heron Virtual Academy of South Carolina	8-12, SPED, Adult Education	Nicki Batson 330 Pelham Road Suite 101-A Greenville, SC 29615 803-849-2464	Charter Institute of Erskine
High Point Academy (2014)	K-12, SPED	Brian Sherman 6655 Pottery Road Spartanburg, SC 29303 864-316-9788 864-308-8785 (fax)	SCPCSD
Horse Creek Academy (2002)	K-12, SPED	Dr. Ann Marie Taylor 1200 Toolebeck Road Aiken, SC 29803 803-646-3506	Limestone Charter Association
Horse Creek Academy – Kershaw	K-5, SPED	Joanna Eichelberger 1543 Malvern Hill Drive Camden, SC 29020 803-226-0160	Limestone Charter Association
James Island Charter High School (conversion) (2003)	9-12, SPED	Timothy Thorn 1000 Fort Johnson Road Charleston, SC 29412 843-762-2754 843-762-5228 (fax)	Charleston
Lakes and Bridges Charter School (2018)	1-8, SPED	Heidi Bishop 1600 East Main Street Easley, SC 29641 864-442-5580 864-442-5577 (fax)	SCPCSD
Langston Charter Middle School (2005)	6-8, SPED	David Wooten 1950 Woodruff Rd. Greenville, SC 29607 864-286-9700 864-286-9699 (fax)	Charter Institute at Erskine
LEAD Academy (2016)	K-8, SPED	Curtis Baker 804 Mauldin Road Greenville, SC 29607 864-916-1459 864-507-4004 (fax)	SCPCSD
LEARN 4 Life High School Charleston	9-12, SPED	Dr. Tamela Brown 6209 Rivers Avenue North Charleston, SC 29406 843-666-6362	SCPCSD
Legacy Early College	PK-12, SPED	Dr. LaCheryl Smith Coleman 900 Woodside Ave. Greenville, SC 29611 864-248-0646 864-631-1109 (fax)	SCPCSD

Legion Collegiate Academy (2018)	9-12, SPED	Dr. Julie Marshall 3090 Long Meadow Road Rock Hill, SC 29730 803-620-6040	Limestone Charter Association
Libertas Academy - Boiling Springs	PK-7, SPED	Celina Patton 300 Rainbow Lake Road Boiling Springs, SC 29316 864-580-6171	Charter Institute at Erskine
Libertas Academy – Colleton	PK-4, SPED	Destiny Grant 858 Bells Highway Walterboro, SC 29088 843-510-2500 843-510-2501 (fax)	Charter Institute at Erskine
Liberty STEAM Charter School	K-5, SPED	Dr. Trevor Ivey 15 School Street Sumter, SC 29150 803-569-1217	SCPCSD
Lowcountry Acceleration Academy	9-12, SPED	Jerolyn Murray-Priester 5935 Rivers Avenue Suite 101A North Charleston, SC 29406 843-804-6778 843-429-8003 (fax)	SCPCSD
Lowcountry Connection Academy	K-12, SPED	Dr. Hunter Jolley 1520 Old Trolley Road Summerville, SC 29485 843-695-9305833-430-2399 846-962-5247	Charter Institute at Erskine
Lowcountry Leadership Charter School 2013	K-12, SPED	Julianne Lang 5139 Gibson Road Meggett, SC 29449 843-889-5527 843-889-5529 (fax)	Charter Institute at Erskine
Lowcountry Montessori School (2014)	PK-12, SPED	Sara Fox 749 Broad River Drive Beaufort, SC 29906 843-322-0577 843-322-0925 (fax)	SCPCSD
Meyer Center for Special Children (1999)	PK-2, SPED	Meta Hendricks 1132 Rutherford Road Greenville, SC 29609 864-250-0005 864-250-0025 (fax)	SCPCSD
Mevers School of Excellence (2017)	K-8, SPED	Kenneth Coles 7750 Henry E. Brown Jr. Blvd. Goose Creek, SC 29445 843-806-5909 843-806-5910 (fax)	Charter Institute at Erskine

Midlands Middle College (2013)	10-12, SPED	Dr. Laurie Lee 1260 Lexington Drive, Springdale Hall West Columbia, SC 29170 803-822-3333 803-822-7039 (fax)	SCPCSD
Midlands STEM Charter School (2014)	PK-12, SPED	Chantell Berry 854 Highway 321 Business South Winnsboro, SC 29180 803-815-1524 803-712-4958 (fax)	Charter Institute at Erskine
Mountain View Preparatory	7-11, SPED	Matthew Tally 895 Springfield Road Spartanburg, SC 29303 864-641-0604	Limestone Charter Association
Movement School Bridge View	K-2, SPED	Bobby Miles 4275 Bridge View Drive North Charleston, SC 29405 980-272-4327	SCPCSD
Oceanside Collegiate Academy (2016)	9-12, SPED	Christina Brown 580 Faison Road Mount Pleasant, SC 29466 843-936-7128	Limestone Charter Association
Odyssey Online Learning (2009)	9-12, SPED	Ashley Owings 510 Lexington Ave. Suite 102 Chapin, SC 29036 803-735-9110 803-701-9024 (fax)	Charter Institute at Erskine
Orangeburg High School for Health Professions (2012)	9-12, SPED	Derwin Farr 130 Howard Hill Drive Orangeburg, SC 29118 803-535-1693	Limestone Charter Association
Orange Grove Charter School (2006) Conversion	PK-8, SPED	John Clendaniel 1225 Orange Branch Road Charleston, SC 29407 843-763-1520 843-769-2245 (fax)	Charleston
Palmetto Academy of Learning and Success Charter (2010)	K-8, SPED	Courtney Dowdy 3021 Fred Nash Blvd. Myrtle Beach, SC 29577 843-293-1725 843-293-1745 (fax)	Horry
Palmetto Academy of Motorsports Charter High School (PALM) (2012)	9-12, SPED	Jeff Peterson 826 West Cox Ferry Road Conway, SC 29526 843-903-6600 Fax 843-903-6602	Horry
Palmetto Achievement Center for Excellence Academy (PACE)	2-8, SPED	Dr. Melanie Vaughn 6015 North Main Street Columbia, SC 29203 803-251-9138	SCPCSD

Palmetto Excel	9-12 SPED, ADULT ED	Jeremy Easley 7000 Rivers Avenue, Bldg 100 North Charleston, SC 29406 843-329-9662	SCPCSD
Palmetto Scholars Academy (2010)	6-12, SPED	Ricky Reyes 7499 Dorchester Road North Charleston, SC 29418 843-300-4118 843-300-4123 (fax)	SCPCSD
Pattison's Academy for Comprehensive Education (2010)	PK-12, SPED	Dr. Collette Doe 721 Wappoo Road Charleston, SC 29407 843-402-7850 843-402-7851 (fax)	Charleston
Pee Dee Math, Science and Technology Academy (2013)	K-12, SPED	Dr. E. Keith Bailey 101 Docs Drive Bishopville, SC 29010 803-428-8400 803-866-883-8736 (fax)	SCPCSD
Polaris Tech Charter School (2018)	5-12, SPED	Kim Statler 1508 Grays Highway Ridgeland, SC 29936 843-645-0605 843-491-6371 (fax)	SCPCSD
Richland One Charter Middle College (2004)	11-12, SPED	Dr. Carla Brabham 316 S. Beltline Blvd Columbia, SC 29205 803-738-7114 803-738-7117 (fax)	Richland 1
Riverview Charter School (2009)	K-8, SPED	Davontae Singleton 81 Savannah Highway Beaufort, SC 29906 843-379-0133 843- 379-0133 (fax)	Beaufort
Riverwalk Academy (2014)	K-12, SPED	Dr. Robbie Compton 5750 Mt. Gallant Road Rock Hill, SC 29732 803-327-8400 803-454-9031 (fax)	SCPCSD
Royal Live Oaks Academy of the Arts and Sciences Charter School (2012)	K-12, SPED	Dr. Karen Wicks 400 John Smith Road Hardeeville, SC 29927 843-784-2630 843-784-2623(fax)	Charter Institute at Erskine
South Carolina Connections Academy (2008)	K-12, SPED	Casey Ahmed 201 Executive Center Drive, Suite 250 Columbia, SC 29210 803-212-4712	Charter Institute at Erskine

South Carolina Preparatory Academy	6-12, SPED	Randi Nubern 1650 East Greenville Street, Suite H Anderson SC 29621 864-280-9806	Limestone Charter Association
South Carolina Preparatory Leadership School	6-12, SPED	Ashli Simpson 1650 East Greenville Street, Suite H Anderson, SC 29621	Limestone Charter Association
South Carolina Virtual Charter School (2008)	K-12, SPED	Anita Latham 2023 Platt Springs Road West Columbia, SC 29169 803-253-6222 803-253-6279 (fax)	Charter Institute at Erskine
SC Whitmore School (2011)	9-12, SPED	Kim Dunbar 501 Commerce Dr. N.E. Columbia, SC 29223 866-476-6416 866-476-1646	SCPCSD
Spartanburg Preparatory School (2009)	K-8, SPED	Dr. Tomekia Whitmire 385 South Spring St. Spartanburg SC 29306 864-621-3882 Fax 864-804-6404	SCPCSD
Summerville Preparatory School	K-8, SPED	Jean Castelli 1899 Bacons Bridge Road Summerville, SC 29485 843-278-9726	Limestone Charter Association
Summit Academy	6-8, SPED	Bryan Lively 698 Concord Church Road Pickens, SC 29671 864-898-4511	SCPCSD
Tall Pines STEM Academy (2016)	5-8, SPED	Lori Mastromonico 82 Camp Long Road Aiken, SC 29805 803-502-1692 Fax 803-459-1092	SCPCSD
The Montessori School of Camden (2018)	PK-8, SPED	Lillian Velez 2 Montessori Way Camden, SC 29020 803-432-6828 803-432-6422 (fax)	Charter Institute at Erskine
Thornwell Charter School (2019)	K-12, SPED	Melissa Moore 203 West Calhoun Street Clinton, SC 29325 864-808-0801 864-808-0802 (fax)	Charter Institute at Erskine
Virtus Academy of South Carolina (2018)	K-11, SPED	Toni Brandt 2407 Pisgah Road Florence, SC 29501 843-799-4032 864-799-4042 (fax)	Charter Institute at Erskine

Willie Jeffries School of Excellence	K-6, SPED	Dr. Fabian McGill 3000 Five Chop Road Orangeburg, SC 29115 803-937-3400	Charter Institute at Erskine
York Preparatory Academy (2010)	K-12, SPED	Brian Myrup 1047 Golden Gate Court Rock Hill, SC 29732 803-324-4400 866-496-2083 (fax)	SCPCSD
Youth Leadership Academy (2012)	6-8, SPED	Melissa Kennedy 698 Concord Church Rd. Pickens, SC 29671 864-898-4511 864-898-5784 (fax)	SCPCSD

APPENDIX C

Due Dates for SCDE Reports – 2025 - 26

Listed below are reports required by the Office of Finance and their due dates for 2025 - 2026. 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 Chief Financial Office by the specified due date.

DUE DATE	REPORT/ACTIVITY
August 15 -	Final Day for Expenditure Claims for Federal Grants
October 21 - November 7	45 th Day Pupil Accounting Collection Period
November 30	Deadline for SC Educator Staff Updates (Teacher Supply)
December 1	In\$ite and ESSA Financial Transparency Reporting
December 1	Audits
March 30 - April 21	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 Form 2025-26

APPENDIX D – Revenue Chart

(If Project No. and ALN# are blank, the numbers are not required)

Note: While some of these programs may no longer be funded, they will remain in the table for potential carryover districts may have.

Program Description	Revenue Code	Subfund	ALN #
Medicaid - FY 25-26	0720	200	NA
Special Needs Transportation	1930	800	NA
State Aid to Classrooms	3103	100	NA
Health Insurance	3103H	100	NA
EEDA Career Specialists	3118	928	NA
Student Health & Fitness	3127	937	NA
Special Contracts (Handicapped Transportation – Bus Driver Aides)	3131	100	NA
Home Instruction	3132	100	NA
Child Early Reading Development and Education Program – CERDEP	3134	924	NA
Reading Coaches	3135	935	NA
CERDEP Program Supplies	3134A	924	NA
CERDEP Extended Day Program	3134F	924	NA
CERDEP Summer Program	3134H	924	NA
Health/Fitness – Nurses	3136	936	NA
DSS SNAP ENT Program	3155	955	NA
Adult Education	3156	956	NA
Bus Driver Salary	3160	100	NA
Bus Driver R-60 Contract	3160A	100	NA
Bus Driver SLED Check	3160C	100	NA
EAA Bus Driver Salary	3161	100	NA
Bus Driver’s Workers Comp	3162	100	NA
School District Capital Improvement	3171A	971	NA
District Consolidation	3171B	971	NA
State Aid to Classrooms - Fringe	3180	100	NA
Retiree Insurance	3181	100	NA
State Aid to Classrooms – Teacher Supply	3186	100	NA
Teacher Supply	3187	917	NA
Emerging Programs Abstinence Education	3191	991	NA
Evidence-Based Abstinence Education	3192	992	NA

Program Description	Revenue Code	Subfund	ALN #
Education License Plates	3193	919	NA
Miscellaneous State Restricted	3199	800*	NA
RTF Payments	3350	100	NA
ADEPT	3502	302	NA
State Aid to Classrooms	3503	303	NA
Arts in Education	3509	309	NA
Intensive Therapy	3510	310	NA
Child Nutrition	3513	313	NA
Formative Assessment	3518	318	NA
Grade 10 Assessments	3519	319	NA
College-Ready Assessments	3519A	319	NA
Career-Ready Assessments	3519B	319	NA
IB Exams	3519C	319	NA
Refurbish Science Kits	3526	326	NA
Industry Certification/Credentials	3528	328	NA
Career and Technology Education (CATE)	3529	329	NA
Work-Based Learning Career Specialist	3529A	329	NA
Work-Based Learning Staff Development	3529B	329	NA
Multi-District Career Center (MDCC)	3529C	329	NA
National Board Certified	3532	332	NA
Teacher of the Year	3533	333	NA
Reading Coaches	3535	335	NA
Students at Risk of Failure	3538	338	NA
4-yr-old Early Childhood	3540	340	NA
CERDEP	3541	341	NA
Teacher Salary Supplement	3550	350	NA
Fringe Teacher Salary	3555	355	NA
Adult Education	3556	356	NA
Summer Reading Program	3557	357	NA
Summer Reading Partnership	3557A	357	NA
CPR Instruction	3567	367	NA
Teacher Supply	3577	377	NA
EEDA Supplies and Materials – Career Awareness	3595	395	NA
EEDA Career Specialists	3596	396	NA
Aid to Districts	3597	397	NA

Program Description	Revenue Code	Subfund	ALN #
Gifted & Talented Professional Development	3597A	397	NA
Professional Development	3597B	397	NA
Misc. EIA	3599	399	NA
Instructional Support	3599I	399	NA
School Safety – Facility and Infrastructure Safety Upgrades	3670	970	NA
Misc. Lottery	3699	969	NA
Misc. State	3999	100	NA
Perkins Aid, Title I	4210	207	84.048
Title I – Basic State Grant	4310	201	84.010
Title I – Migrant Education	4310	235	84.011
Title I – Neglected and Delinquent	4310	221 236	84.013
Title I Section 1003(A) – School Improvement:	4310		84.010
Targeted Support and Improvement Comprehensive Support and Improvement		237 239	
Title V Rural and Low Income	4312	251	84.358B
School Improvement Grant	4314	234	84.377A
Charter Schools	4320	252	84.282A
English Language Acquisition	4341	264	84.365A
SC TAP	4342	245	84.367
McKinney-Vento Homeless	4343	232	84.196A
Supporting Effective Instruction (Improving Teacher Quality)	4351	241	84.367
Adult Ed Regular	4410	243	84.002
ESL/Civics	4430	243	84.002
IDEA	4510	203	84.027
IDEA Pre-School	4520	205	84.173
Lunch Snack Milk	4810	600	10.555
Breakfast	4830	600	10.555
Fresh Fruits & Vegetables	4860	600	10.582
Food Service Equipment	4870	600	10.579
Summer Feeding Program (SFSP)	4880	600	
21st Century Learning Ctr.	4924	224	84.287
SC Aware	4935	800	93.243
School Food Service	4991	600	10.555, 10.582
Title IV SSAE	4997	210	84.424A

APPENDIX E

Miscellaneous Revenue Codes and Subfunds

When allocations to school districts exceed \$500,000 from a single source of funds, a unique revenue code and subfund are assigned to those funds and guidelines for those funds will appear in the Funding Manual produced by the Office of Finance. If total allocations do not exceed \$500,000, miscellaneous revenue coded and subfunds will be used as follows:

Source of Fund	Revenue Code	Subfund
Misc. State Restricted	3199	800 Series *
Misc. EIA	3599	399
Misc. State	3999	General Fund (100)
Misc. Lottery	3699	969
Misc. Federal	4999	800 series*

*Districts choose any subfund available for use in the 800 series.

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