

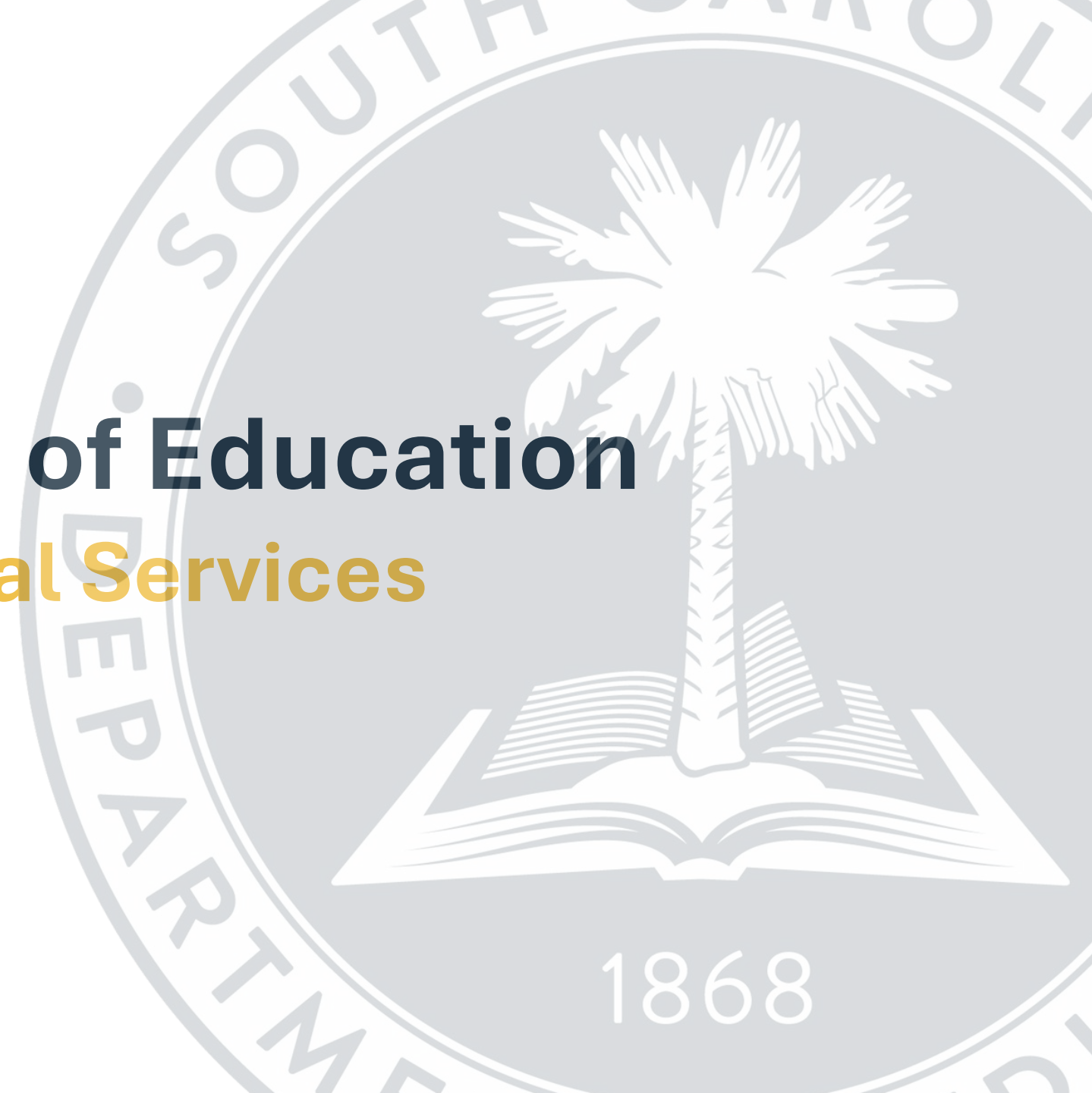


# SC Department of Education

## Division of Financial Services

March 5, 2026

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# Student Success

Our commitment to “Student Success” ensures every child gains foundational skills for lifelong achievement. Through evidence-based programs like the Science of Reading and Palmetto Math Project, we strive to equip all students to excel in school and life.

## **Summer Reading Camps – \$30M (recurring)**

Funding to ensure that the significant increase in number of students who must be served under law will receive services

## **HQIM – \$50M (non-recurring), \$20M (recurring)**

Funding for purchase of HQIM in multiple subject areas and to prepare for an upcoming statewide Social Studies purchase.

## **Education Scholarship Trust Fund – \$61M (recurring)**

Funding for Year 3 of ESTF program

## **Learning Management System – \$8.2M (recurring)**

Funding will maintain a digital classroom environment statewide allowing data to be collected, matched to assessment scores, and evaluation of the effectiveness of the content.

## **Fiscal Oversight and Data Infrastructure – \$3,780,000 (recurring)**

Funding will be used to develop a statewide finance data platform. Funding will support struggling districts, and ensure accurate, transparent statewide finance data.



# Teacher Support

Our commitment to "Teacher Support" recognizes that a quality educator is the #1 in-school indicator of student success. By focusing on competitive salaries, enhancing professional growth opportunities, and cultivating strong leadership, we aim to retain high-quality educators and foster a supportive, growth-oriented environment across South Carolina schools.

## **State Aid to Classrooms: Teacher Salaries - \$150M (recurring)**

**Increase** starting teacher salary to \$50,500

## **Strategic Compensation Pilot: Phase 3 - \$5M (non-recurring)**

Continued funding will allow participating districts to **continue pilots**

## **Strategic Teacher Career Ladder Pilot - \$1.4M (non-recurring)**

**Pilot** program to enhance the effectiveness of school leaders to drive **academic excellence** and improve **student outcomes** across the state



# Safe Schools

Our commitment to "Safe Schools" prioritizes investments in infrastructure, transportation, and security, ensuring students have access to a safe, well-maintained environment conducive to learning. These initiatives support modern facilities, safety upgrades, and reliable transportation, all of which are essential to promoting access to an excellent education.

## **SC Education Infrastructure Bank – \$120M (recurring)**

Establish a permanent, **comprehensive solution** to provide sustainable funding **for rural public and public charter school facility** construction, renovation, and modernization

## **Pilot of School Safety Personnel Program – \$347,500 (non-recurring)**

Pilot will allow SCDE to partner with districts and law enforcement entities to develop and implement training

## **Disconnect to Reconnect \$17,628,472 (non-recurring)**

Materials to ensure age-appropriate instruction about the impact of smartphones, screens, and social media

## **SAFE K-12 Implementation Support – \$1.8M (non-recurring) and \$1.72M (recurring)**

Funding will enable districts to meet cybersecurity requirements in S.C. Code and implement safeguards

## **Bus Lease/Purchase – \$40M (recurring)**

Maintain the state-mandated **fifteen-year replacement cycle**



# Agenda

## Grants Accounting Updates

- Quarterly Expenditure Deadline
- Technical Assistance Sessions



# Quarterly Expenditure Deadline

The Office of Management and Budget (OMB) revised 2 CFR 200.328 and 200.329 , updating the requirement for financial reporting. Under the new language, **sub-recipients must submit quarterly claims within 30 calendar days after the end of the reporting period.** Previously, SCDE allowed 45 days for claim submissions.

Quarter	Reporting Period	New Due Date (30 Days)
Q1	July – September	October 30 <sup>th</sup>
Q2	October – December	January 30 <sup>th</sup>
Q3	January – March	April 30 <sup>th</sup>
Q4	April – June	July 30 <sup>th</sup> through August 15 <sup>th</sup>



# Technical Assistance Sessions

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The SCDE Grants Accounting team offers one-on-one GAPS Technical Assistance (TA) sessions, providing an in-depth walkthrough of the Grants Accounting Processing System (GAPS) for both new and existing users.

Looking ahead, we'd love to host smaller, more personalized district sessions during future SCASBO conferences. If you're interested, please feel free to connect with me after the presentation!



# Agenda

## Audit Services

## Audit Services Updates

- Financial Accounting Handbook Update
- Annual Audit Submission Update
- Records Retention Policy – SC Department of Archives and History



# Financial Accounting Handbook Updates

- Added revenue codes
- Updated special education revenue and function code title descriptions and definitions
- Updated objects 340, 345, 350, 420, 430, 440, and 445 definitions
- Replaced LEA with School District
- Questions from Financial Accounting Handbook Committee



# Financial Accounting Handbook Updates – Part 2

- Added revenue codes
  - 3103 – State Aid to Classrooms
  - 3171 – Consolidation and Capital Improvement
  - 3503 – State Aid to Classrooms
  - 3513 – Child Nutrition
  - 3567 – CPR Instruction
  - 3590 – School Building
  - 3630 – K-12 Technology Initiative (Carryover Only)
  - 3660 – Mobile Device Access and Management (Carryover Only)
  - 3670 – School Safety-Facility and Infrastructure Safety Upgrades
  - 4932 – SC Pathways Project
  - 4936 – South Carolina Early Learning Extension
  - 4939 – Stronger Connections



# Financial Accounting Handbook Updates - Part 3

- Updated special education revenue and function code titles descriptions
  - 3315 Trainable Intellectual Disability
  - 3316 Speech Disability
  - 3321 Emotional Disability
  - 3322 Educable Intellectual Disability
  - 3324 Hearing Disability
  - 3325 Visual Disability
  - 3326 Orthopedic Disability
  - 4140 Students with Disabilities
- Same updates made to Exceptional Programs function codes 121 – 126, and 128
- Same updates made to Preschool Programs function codes 131 – 138
- Revenue and function code definitions were updated to "students with disabilities"
- These updates are pending program office approval
  - Do not update your accounting system until handbook has been posted on SCDE's website



# Financial Accounting Handbook Updates

- Updated objects 340, 345, 350, 420, 430, 440, and 445 definitions
  - 340 - Communication. Services provided by persons or businesses to assist in transmitting and receiving messages or information. **This category includes telephone and voice communication services.** Phone lines used specifically to support classroom instruction may be charged to the appropriate instructional function.
  - 345 - Technology. Expenditures for technology hardware and software services provided by persons or businesses not provided directly by school district personnel. **Maintenance contracts, repair services for technology, data communication services to establish or maintain computer-based communications, networking, and internet services; video communications services to establish or maintain one-way or two-way video communications via satellite, cable, or other devices should be charged here. Includes licenses and fees for services such as subscriptions to research materials over the Internet (such as downloads). Costs for Instructional Television Program user licenses are included in this object. Expenditures for software should be coded to Object 445 if the software was not capitalized or Object 545 if the software is eligible for capitalization.**



# Financial Accounting Handbook Updates – Part 5

- Updated objects 340, 345, 350, 420, 430, 440, and 445 definitions
  - 350 - Advertising. Expenditures for announcements in professional publications, newspapers, or broadcasts over radio and television. These expenditures include advertising for such purposes as personnel recruitment, **legal ads, new and used equipment**, bond sales, and sale of property. **Costs for professional advertising or public relations services are not recorded here, but are charged to Object 395.**
  - 420 - Textbooks. Expenditures for prescribed books which are purchased for pupils or groups of pupils, and resold or furnished free to them. **Included here are textbooks made available online, digital textbooks.** This category includes the costs of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.



# Financial Accounting Handbook Updates – Part 6

- Updated objects 340, 345, 350, 420, 430, 440, and 445 definitions
  - 430 - Library Books and Materials. Expenditures for regular or incidental purchases of library books, globes, and maps available for general use by students, including any reference books, even though such reference books may be used solely in the classroom. Also recorded are costs of binding or other repairs to school library books. **Audio books and ebooks are charged here.** The initial purchase of books or materials for a new school library or an expansion of the library are recorded under Capital Outlay as Object 560.
  - 440 - Periodicals. Expenditures for periodicals and newspapers for general use in the school library. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period. **This includes online periodicals.**



# Financial Accounting Handbook Updates – Part 7

- Updated objects 340, 345, 350, 420, 430, 440, and 445 definitions
  - 445 - Technology and Software Supplies. **Expenditures for technology items and supplies used in conjunction with technology-related hardware or software (not purchased as part of an initial computer purchase), noncapitalized technology items, such as, CDs, flash or jump drives, parallel cables, monitor stands, printer cartridges and ribbons, software downloads below the capitalization threshold, and digital applications, etc. Also included here are items such as e-readers, including Kindles, and iPads, that fall below capitalization thresholds.**



# Financial Accounting Handbook Updates – Part 8

- Committee Member Questions Received and Answers Provided
  - Revenue 4820 - Supply Chain Assistance Funding - Is there a deadline for expending these funds? **There is not a deadline for expending these funds.**
  - Function 139 (Early Childhood Programs) and 147 (Full Day 4K) - Can you help me understand the difference between functions 139 and 147? Is this just for the SPED population? **Function 139 is for the district's early childhood programs (revenue Code 3540) that serve 4-year-old students and some 3-year-olds. This is the district's non-CERDEP 4-year-old programs. Students in function 139 are not students receiving special education services. Four-year-old students who are receiving special education services should be classified in the applicable Exceptional Programs function for preschool students (functions 135-138). Function 147 is for children participating in CERDEP (revenue codes 3541 and 3134).**



# Financial Accounting Handbook Updates – Part 9

- Committee Member Questions Received and Answers Provided
  - Function 251 - Is this function to be used for instructional classes beyond the regular school day? **Function 251 is not just for transportation beyond the school day. This is for transportation related to federal programs that takes place during the school day as well. For example, transportation of students for the CTE program (Revenue Code 4210) to attend class at another facility, which occurs during the regular school day, would be recorded here. This is also to record transportation of students to instructional classes other than instructional classes related to federally funded programs throughout the school day. For example, transportation that may be related to students attending a class at another high school.**



# Financial Accounting Handbook Updates – Part 10

- Committee Member Questions Received and Answers Provided
  - Function 255 - Is this function to be used for instructional classes DURING regular school day/school year? **This function is solely for transportation of students from home to school. It is not for transportation of students to instructional classes during the regular school day. Transportation of students to instructional classes during the regular school day should be recorded in function 251.**
  - Function 339 – Other Transportation Services - **An example of when this can be used is for reimbursements of travel costs for a contractor. It could be someone hired to provide professional development and the contract between the district and the contractor includes reimbursement of the contractor's travel expenses. A district may not ever have this type of cost or may rarely have this type of cost.**



# Financial Accounting Handbook Updates – Part 11

- Committee Member Questions Received and Answers Provided
  - Function 393 – Food Service Direct Purchase Services - If we outsource food service, and our contract is based on number of meals served, would the posting of my monthly invoice just be charged to 393? **Yes, if you are outsourcing food service and your contract is based on number of meals served, your posting would just be included in Object 393.**



# Annual Audit Submission Update

- Annual Audit Submission Deadline – Remains December 1
  - Annual audits for fiscal year 2025-26 due Tuesday, December 1, 2026
- New for fiscal year 2025-26 submissions
  - Management Letter Upload in LARS
    - System will ask "Did you receive a Management letter?"
    - If yes, upload of Management Letter required
- Annual Audit Submission Reminders
  - Check Error Summary tab for errors and final warning acceptance
- Audit submissions for 2024-25 are in the process of being approved
- Due Tos for fiscal year 2024-25
  - Will be mailed by April 3, 2026
  - Due by April 23, 2026



# Agenda

## District Financial Services

## District Financial Services

- Important Dates/Deadlines
- Office Updates



# Important Dates

## March 30 135th-Day Pupil Accounting

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- Certify data [using link](#) provided in Memo and Newsletter
- March 30-April 21

## April 30 Home Instruction Report

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## June 30 SC Educator/ Funding Flexibility

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- Final Deadline for SC Educator Staff Records
- FY26 Funding Flexibility forms

# Office Updates

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## Summer Reading Camp

- February Initial allocation
- March additional funding

## Fund Balance Reporting

- General fund balance must be submitted via Formstack by the 20th of each month

## National Board

- Districts may request a current roster of employees receiving the National Board stipend, and notify our office of any needed updates via email to [mcooper@ed.sc.gov](mailto:mcooper@ed.sc.gov)

## Non-teaching Occupational Experience

- Districts are required to apply the corresponding salary adjustment at the beginning of the next school year following the effective date of the recorded experience adjustment. The statute does not mandate mid-year implementation, nor does it authorize retroactive pay



## 9 Total Earned Years Of Experience

# Earned Years of Experience

## 0 Earned Years Of Educator Experience

128 Additional Days Of Experience On File

## 9 Earned Years Of Non-teaching Occupational Experience

8 Additional Months Of Non-teaching Occupational Experience On File

Start/End Dates	Status	Hrs/Week	Employer	Position	Actual Months	Related?	Entry Date	Entered By	Record Update	Recorded By	Action
12/2005 - 08/2024	Earned	40	Verizon	Analyst, Sr. Analyst, Manager, Sr. Manager	224	Yes	1/23/2026	Jasmine Wactor	1/23/2026	Jasmine Wactor	

**Earned** Time has been earned and is applied to the years of non-teaching occupational experience

**N/A** Time has been recorded but is not eligible for credit towards non-teaching occupational experience



# THANK YOU



**SOUTH CAROLINA  
DEPARTMENT OF EDUCATION**

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