

Focused Finance

ESSA Academy

Jennifer Rhodes, Sharay Mosley, Sarah Wagers

March 24 -25, 2026



**SOUTH CAROLINA
DEPARTMENT OF EDUCATION**

Agenda

01 Budget Submission and Claiming Expectations

- Escalation Method
- Claiming Expectations Update
- Claiming Expectation E-mails
- Claiming Deadline Reminder

02 Carryover

- 15% Carryover Limitation and Waiver Request
- Sample Acknowledgement Form
- Waiver Request Form
- Sample Superintendent Letter



Agenda

03 Grants Accounting Processing System (GAPS)

- GAPS Updated

04 Funding Overview and Resources

- 4 Categories of USDE Federal Funding
- Title I State Allocation
- Title II State Allocation
- Title IV State Allocation
- Title V State Allocation
- Fiscal Process and Procedures as related to final allocations (Title I, II, IV, V and N&D)
- Resources



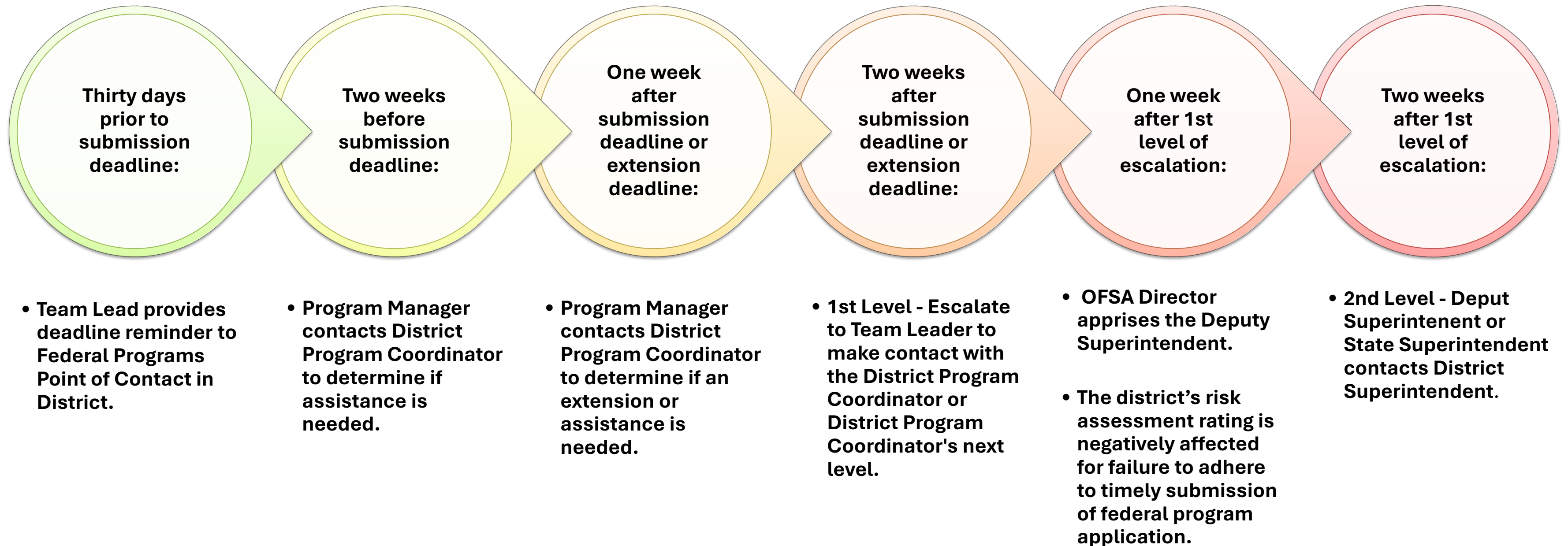


Agenda # 1

Budget Submission and Claiming Expectations



Escalation Model



Claiming Expectations Update

Grant	Claiming Percentage Expectation Y1/Q1 (July 1 - Sept 30)	Claiming Percentage Expectation Y1/Q2 (Oct 1 - Dec 31)	Claiming Percentage Expectation Y1/Q3 (Jan 1 - March 31)	Claiming Percentage Expectation Y1/Q4 (April 1 - June 30)
Grant	Claiming Percentage Expectation Y1/Q1 (July 1 - Sept 30)	Claiming Percentage Expectation Y1/Q2 (Oct 1 - Dec 31)	Claiming Percentage Expectation Y1/Q3 (Jan 1 - March 31)	Claiming Percentage Expectation Y1/Q4 (April 1 - June 30)
<i>Title I</i>	-	40%	60%	85%
<i>Title II</i>	-	15%	30%	50%
<i>Title IV</i>	-	15%	30%	50%
<i>Title V</i>	-	0%	0%	50%

Grant	Claiming Percentage Expectation Y2/Q1 (July 1 - Sept 30)	Claiming Percentage Expectation Y2/Q2 (Oct 1 - Dec 31)	Claiming Percentage Expectation Y2/Q3 (Jan 1 - March 31)	Claiming Percentage Expectation Y2/Q4 (April 1 - June 30)
Grant	Deadline for Claiming – October 30	Deadline for Claiming – January 30	Deadline for Claiming – April 30	Grant Closing Deadline for Claiming – December 30 Claiming Percentage Expectation Y2/Q4 (April 1 - June 30)
<i>Title I</i>	85%	90%	95%	100%
<i>Title II</i>	60%	75%	90%	100%
<i>Title IV</i>	60%	75%	90%	100%
<i>Title V</i>	60%	75%	90%	100%

Claiming Expectation E-mails

- OFSA will track claims quarterly.
- Districts that have not met their quarterly claiming criteria will receive an email from OFSA stating:
 - a) Your district has not made any claims for this quarter.
 - b) Your district has failed to meet the claiming criteria for this quarter, or
 - c) Your district has “met” the claiming criteria for this quarter.
 - Patterns are tracked to ensure funding is expended.
- Districts will receive these emails from Sharay Mosley



Claiming Deadline Reminder

- It is imperative that districts submit quarterly claims. Submitting timely claims is not only a good fiscal practice but can save from problems at the end of a grant. Claims will be tracked on a quarterly basis.
- The GAPS system shuts down automatically on Aug 15. OFSA does **not** control the automatic shutdown.

Reporting Period	Deadline for Submitting Claims
July 1 – Sept 30	October 30
Oct 1 – Dec 30	January 30
Jan 1 – March 31	April 30
April 1 – June 30	August 15





Agenda # 3

Carryover



15% Carryover Limitation and Waiver Requests

Carryover Restrictions for Title I

- The following percentage limitations are applied at the end of the project period based on information submitted on the final Expenditure Report.
- The carryover amount for Title I, Part A, Improving Basic Programs, is limited to 15 percent of a district's new year grant funds for districts that receive an allocation of \$50,000 or more.
- A district may submit the waiver request form to the Office of Federal and State Accountability if the district is eligible to utilize a waiver. A request may be granted only once every three years.



Acknowledgment Form



OFFICE OF FEDERAL AND STATE ACCOUNTABILITY
849 LEARNING LANE
WEST COLUMBIA, SC 29172
(803)734-8500 | PHONE
(803)734-3389 | FAX

February 10, 2026

ACKNOWLEDGEMENT OF CARRYOVER LIMITATION EXCEEDED
Title I, Part A Funds

The Office of Federal and State Accountability (OFSA) has shared with the state the Title I claiming expectations below to help districts stay on target with their quarterly expensing.

Grant	Claiming Percentage Expectation/Target Y1/Q1 (July 1 - Sept 30)	Claiming Percentage Expectation/Target Y1/Q2 (Oct 1 - Dec 31)	Claiming Percentage Expectation/Target Y1/Q3 (Jan 1- March 31)	Claiming Percentage Expectation/Target Y1/Q4 (April 1 - June 30)
	Deadline for Claiming – October 30	Deadline for Claiming – January 30	Deadline for Claiming – April 30	Fiscal Year End Deadline for Claiming - August 15
Title I	-	40%	60%	85%
Grant	Claiming Percentage Expectation/Target Y2/Q1 (July 1 - Sept 30)	Claiming Percentage Expectation/Target Y2/Q2 (Oct 1 - Dec 31)	Claiming Percentage Expectation/Target Y2/Q3 (Jan 1- March 31)	Claiming Percentage Expectation/Target Y2/Q4 (April 1 - June30)
	Deadline for Claiming – October 30	Deadline for Claiming – January 30	Deadline for Claiming – April 30	Fiscal Year End Deadline for Claiming - August 15
				Grant Closing Deadline for Claiming - December 30
Title I	85%	90%	95%	100%

Does «Grantee_Organization» currently have these claiming expectations in place for their Title I schools and administrative budgets? ☐ Yes ☐ No



OFFICE OF FEDERAL AND STATE ACCOUNTABILITY
849 LEARNING LANE
WEST COLUMBIA, SC 29172
(803)734-8500 | PHONE
(803)734-3389 | FAX

If yes, what steps will be taken to ensure that the targets are met moving forward?

If no, please outline what controls were in place with claiming expectations, describe the actions that will be implemented to ensure that funds will be expended moving forward, and check the box below to agree to input these claiming expectations in the future.

☐ By checking this box I agree that the above claiming expectations will be implemented in the future

By signing below, I acknowledge that «Grantee_Organization» has exceeded the Title I, Part A 15% carryover limitation by \$«Award_Amount» and I have been made aware that an amended grant award notification will be issued to reduce «Subaward_Name» by this amount.

X

Signature of Authorized Official

Date



Waiver Request Form



SOUTH CAROLINA DEPARTMENT OF EDUCATION

WAIVER REQUEST TO EXCEED CARRYOVER LIMITATIONS TITLE I, PART A FUNDS

District Name: _____

Name and Title of Person Submitting this Request: _____

Email address: _____ Phone: _____

Please mark the check box below indicating that the District is requesting a waiver to exceed the 15% Title I carryover limitation. Only districts that received $\geq$ \$50,000 in Current Funds for SY2023-2024 and wish to carry 15% or more are required to complete this form

☐ Title I, Part A (To exceed 15%, allowable once every 3 years)

Districts must respond to the items listed below in order to receive consideration for exceeding the carryover limitation.

1. Please describe why the district did not spend the awarded funds during the SY2023-2024 school year. Provide justification as to why the district should be considered to exceed the carryover limitation.
2. Describe actions/activities that will be implemented during the SY2023-2024 school year to ensure that funds will be expended and carryover funds, if any, will not exceed the limitation in the following year.

Sample Superintendent Letter

[Click here to enter date]

«Name_of_Authorized_Official»
«Grantee_Organization»
«Address_Line_1»
«Address_Line_2»
«City», «St» «Zip4»

Dear «Greeting»:

According to Section 1127(a) of the Every Student Succeeds Act (ESSA), not more than 15% of the Title I, Part A funds allocated to a district for any fiscal year may remain available for obligation by such agency for one additional fiscal year. This means that the district may not carry over more than 15% of its funds beyond September 30. Districts must ensure that at least 85% of Title I, Part A funds are obligated for activities no later than September 30 of the following fiscal year. This requirement limits the amount of funding that can be carried over to the subsequent year to ensure that funds are spent in a timely manner while providing services and support to students.

«Grantee_Organization» exceeded the 15% threshold by the amount of \$«Award_Amount». As a result, an amended grant award notification (GAN) will be issued to reduce the district's «Subaward_Name» subaward by this amount.

Please complete and sign the attached form acknowledging that you agree with the above referenced amount and return it to Jennifer Rhodes at jrhodes@ed.sc.gov. If you have any questions or concerns, please contact Jennifer at 803-734-8110, or via the email above.

Sincerely,



Agenda # 4

Grants Accounting Processing System (GAPS)



GAPS Update

- When entering expenditures in GAPS for Title IV, you will need to enter the content area you are expensing.
- You will want to enter one content area at a time and select this area in the drop-down list (shown on this slide).

Expenditure - Create New

Sub Program 01	Function Code 210 - Pupil Services	Object Code 400 - Supplies and Materials
Remaining Funds \$468.53	Expenditure Amount * \$468.53	Fiscal Year Quarter for this Expenditure * Select a Fiscal Quarter ▼
Document Upload Browse		
Comment Text * Select a reason ▼ Select a reason Well Rounded Technology Safe and Healthy Other		



Agenda # 6

Funding Overview



4 Categories of USDE Federal Funding

Basic Grant (ESEA
section 1124)

Concentration
Grant (ESEA
section 1124A)

Targeted Grant
(ESEA section
1125)

Education Finance
Incentive Grant
(ESEA section
1125A)



Title I State Allocation

\$278,073,131.00

**State
Administration
(capped at 1%)**

\$2,062,954.77

**Title I, Part D
(Delinquent)**

\$207,352.00

**Local
Neglected
Reserves**

\$1,491,382.64

**School
Improvement
(Mandated 7%)**

\$12,760,749.00

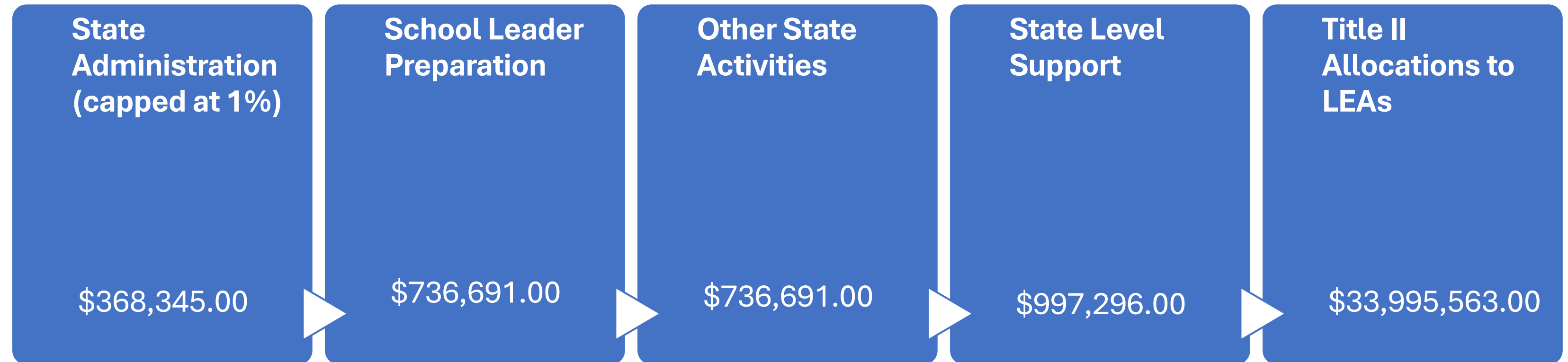
**Title I, Part A
Allocation to
LEAs**

\$261,550,692.92



Title II State Allocation

\$36,834,586.00



Title IV State Allocation

\$20,151,332.00

**State
Administration
(capped at 1%)**

\$201,513.32

**State Level
Activities**

\$403,026.64

**Title IV
Allocations to
LEAs**

\$19,546,792.04



Title V State Allocation

\$5,102,467.00

**State Administration
(capped at 1%)**

\$153,074.01

**Title IV Allocations
to LEAs**

\$4,949,392.99



Process for Final Allocations (IDEAL Timeline)

1st Week in October

- SCDE receives GAN from USDE
- OFSA recalculates district allocations

3rd Week in October

- OFSA releases final allocations for Titles I,II, IV, V, and N&D
- GAN uploaded into the agency's internal routing system for approval



Process for Final Allocations(IDEAL Timeline)

cont.d

3rd Week in November

- OFSA uploads final allocations /updated indirect costs in GEMS
- SCDE Grants Accounting Office loads the final allocations into GAPS.
- Federal programs directors complete revisions (w/ final allocation/updated IDC)
- Superintendents receive GANs

4th Week in November

- OFSA Program Manager/Team Lead reviews and approves the submitted revised plan.
- Upon approval of the revised plan, districts upload the final allocation budget in GAPS.
- OFSA staff will review and approve GAPS budget if GAN is on file.

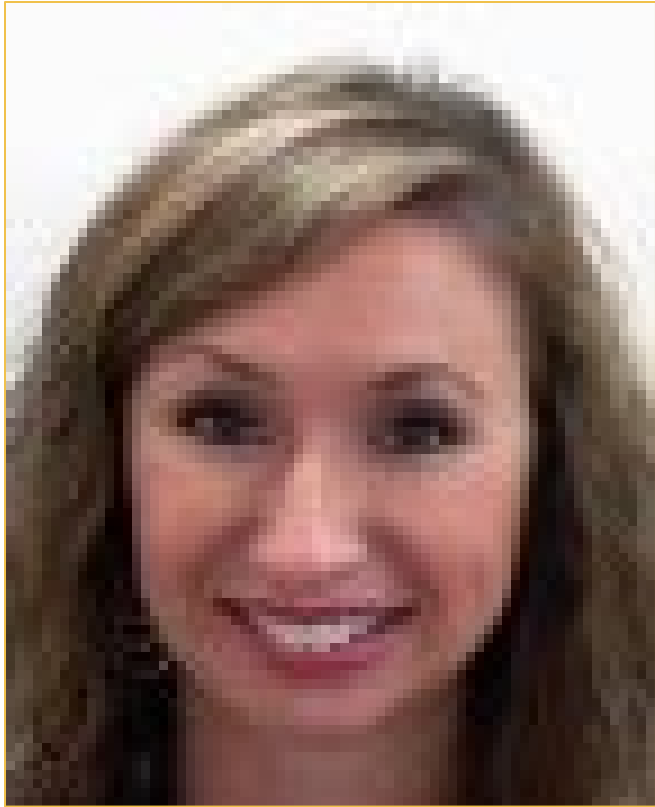


Resources

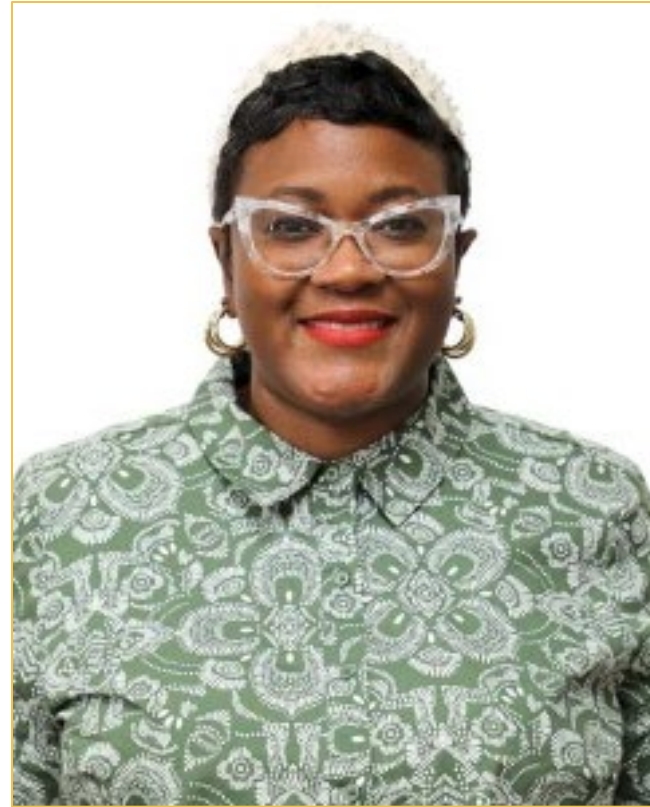
- [SCDE Title 1 Carryover Request Form](#)
- <https://ed.sc.gov/policy/federal-education-programs/title-i/>
- <https://ed.sc.gov/policy/federal-education-programs/title-i/updated-claiming-expectations/>
- <https://ed.sc.gov/policy/federal-education-programs/esea-title-ii-part-a1/allowable-use-of-funds/>



Speakers



**Jennifer
Rhodes
Team Lead**



**Sharay Mosley
Program
Manager**



**Sarah Wagers
Program
Manger**



ed.sc.gov