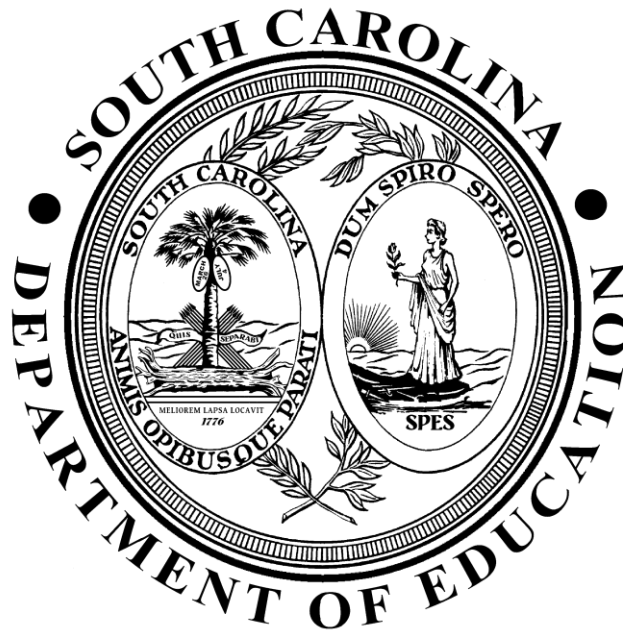


2020 – 2021 FUNDING MANUAL



CHIEF FINANCE OFFICE

FOREWORD

We are pleased to provide you with the *Fiscal Year 2021 Funding Manual*. This document serves as an important 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.



Molly M. Spearman
State Superintendent of Education

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:

- Education Finance Act of 1977 (Act 163)
- Education Improvement Act of 1984
- Child Development Education Pilot 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

**REVENUE 3300 STATE AID TO CLASSROOMS – EDUCATION
FINANCE ACT (EFA)**

SUBFUND 100 GENERAL FUND

Allocation Formula

The State Aid to Classrooms - EFA appropriation for 2020-21 is \$1,837,608,440.

The ADM (average daily membership) for each student classification is multiplied by the weighting factor for the respective classification to determine the weighted pupil units (WPU) for each classification. The district's total WPU for all classifications is multiplied by the base student cost (BSC) to arrive at the total cost for the foundation program.

The amount of local support the district is required to provide is determined by computing the total statewide collective local share (approximately 30 percent) of the cost of the foundation program multiplied by the district's index of taxpaying ability. The district's index of taxpaying ability is the district's relative fiscal capacity compared to that of all other districts in the State, based on the full market value of all taxable property of the district.

The amount that the State provides to each school district is the difference between the total cost for the district to provide the foundation program and the district's required local support.

Eighty-five (85) percent of the funds allocated through state and local effort for each weighted classification, except the Speech classification, must be spent in direct and indirect aid in the specific program (classification) that serves the students who generated the funds. Districts failing to comply with this requirement are subject to a loss or reduction of state funds.

In order to qualify for state funds under this act, each school district is required to pay each certified teacher or administrator an annual salary in accordance with the State's minimum salary schedule for the employee's experience and class.

base student cost (BSC) = \$2,489
state weighted pupil units (WPU) = 992,431 (estimated)

Allocations for EFA are paid as one-twelfth of the projected total district allocation each month on the following calculation:

Formula Calculation

$(\text{district WPU} \times \text{BSC}) - (\text{state WPU} \times \text{BSC} \times \text{index} \times .3) = \text{district allocation}$

Legal References

S.C. Code Ann. § 59-20-10
Education Finance Act of 1977 (Act 163)

General Appropriations Act for 2019-2020, Provisos 1.3, 1.4, and 1.8

Guidelines

The Education Finance Act of 1977 (Act 163) was developed through a spirit of cooperation among educational interests and legislative leadership. It was enacted to achieve school finance reform and was designed to ensure that every child in each public school receives an educational opportunity that meets state standards. It established a reasonable balance between the portion of the funds to be paid by the State (approximately 70 percent) and the portion of the funds to be paid by the districts collectively (approximately 30 percent) in support of the foundation program.

The purpose of the Act, according to its legislative background, can be summarized in three words: adequacy, equality, and accountability. These are accomplished by providing each public school student an equal educational opportunity in terms of financial support and by requiring each school district to report how these financial resources are used in the providing of educational programs.

So that funds will be equitably distributed to the school districts on the basis of student need, cost factors called “weightings” are used to provide for the relative cost difference among educational programs. A weighting of 1.0 is assigned to students in grades kindergarten through twelve who are being educated in regular classroom settings. These students are considered to be the most economically educated group. The funding level for this group is called the base student cost (BSC) and supports the costs necessary to meet the criteria established by the State Legislature.

Each school district must maintain a program membership for every school in that district by compiling the student membership for each of the classifications below. The cumulative 135-day ADM of each school district by program classification determines the district’s monetary entitlement. The district’s ADM is computed and reported in accordance with the regulations of the State Board of Education. Funds are disbursed monthly to the school districts. The final allocation of state funds is based on the cumulative 135-day ADM in each classification.

The following is a list of the classifications, weightings, and revenue codes:

Revenue Codes	Program Code	Classification	Weighting
3311	K	Kindergarten	1.00
3312	P	Primary	1.00
3313	EL	Elementary	1.00
3314	HS	High School	1.00
3315	TM	Trainable Mentally Handicapped ⁽¹⁾	2.04
3316	SP	Speech Handicapped	1.90
3317	HO	Homebound	1.00

3321	EH	Emotionally Handicapped	2.04
3322	EM	Educable Mentally Handicapped	1.74
3323	LD	Learning Disabilities ⁽²⁾	1.74
3324	HH	Hearing Handicapped	2.57
3325	VH	Visually Handicapped	2.57
3326	OH	Orthopedically Handicapped ⁽³⁾	2.04
3327	CTE	Pre-career and Career Technology	1.29
3331	AU	Autism	2.57
3332	HIAC	High Achieving	.15
3334	LEP	Limited English Proficiency	.20
3351	ACAS	Academic Assistance	.15
3352	PIP	Pupils in Poverty	.20
3353	DUAL	Dual Credit Enrollment	.15

⁽¹⁾Includes Profoundly Mentally Handicapped (PMD)

⁽²⁾Includes Developmentally Delayed (DD) and Other Health Impaired (OHI)

⁽³⁾Includes Traumatic Brain Injury (TBI)

For purposes of implementing Section 5 (3) of the SC Education Finance Act of 1977, in which eighty-five percent of the amount determined for each weighted classification in Section 4 (1) (d) shall have been expended in the program which generated the funds, the following expenditure tests shall be made.

- A. Category I program standard required expenditure equals eighty-five percent times ADM times base student cost times program weight.
- B. Category II program standard required expenditure equals eighty-five percent times ADM times base student cost times (program weight minus base student weight).
- C. Category III program standard required expenditure equals ADM times base student cost times .04 plus district average FTE in vocational program times ADM times 1.25 times base student costs with results times eighty-five percent.

For these purposes, programs shall be classified as follows:

Category I Programs

- 1. Kindergarten
- 2. Primary
- 3. Elementary
- 4. High School
- 5. Trainable Mentally Handicapped
- 6. Homebound

Category II Programs

- 1. Emotionally and Mentally Handicapped
- 2. Learning Disabilities
- 3. Emotionally Handicapped
- 4. Orthopedically Handicapped
- 5. Visually Handicapped

6. Autism
7. Hearing Handicapped

Category III Program

1. Pre-career and Career Technology

Students eligible for Pre-career and Career Technology weighting must be enrolled in an approved CTE course in grades 9-12.

Student may have multiple add-on weights for personalized instruction; however, within each weight, students should only be counted once.

Coding students as GTA under the EFA High Achieving tab indicates to our agency that the students have been officially identified as GTA students **and** are being served in Gifted and Talented courses. If this is not the case, meaning the students have been officially identified as GTA but are not being served in Gifted and Talented courses (or vice versa), then the student should not be coded as GTA under the EFA High Achieving tab.

Coding students as GTR under the EFA High Achieving tab indicates the students have been officially identified as GTR students and are being served in their Gifted and Talented area of strength.

If a student is enrolled in an AP or IB course in grades 9-12, regardless to whether they are identified as GT or not, then they can be coded as AP or IB under the EFA High Achieving tab. AP or IB enrolled students who are not identified as GT should not be coded under GTA because to do so would send the message that they have been officially identified as GT. However students who are identified as GT and are enrolled in a Gifted and Talented, AP or IB course can be coded as GTA, GTR, AP or IB as it applies for the student. Keep in mind that the High Achieving add-on weighting is only awarded once for the eligible student. There is no double dipping with this.

Students with limited English proficiency are students who require intensive English language instruction programs and whose families require specialized parental involvement intervention. Student counts from this add-on weight are pulled from PowerSchool for students with a value 1.0 – 5.9 or W in the English Proficiency field currently on the Student Supplemental page.

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. Any student that scored a ‘Does Not Meet’ or ‘Approaches’ on the ELA or Math sections of either the Elementary/Middle School state standardized test during the previous school year is eligible to receive an Add-on Weighting for Academic Assistance. Any student that failed the end of course test (EOCEP) for either Algebra I or English I, which would be the grade ‘F’ (High School State Assessment), during the previous school year only is eligible to receive Add-on Weighting for Academic Assistance funding. An import of prior year test scores will be provided to districts each year with instructions for importing into Student Performance Level fields in PowerSchool.

Per legislative Proviso 1.3, students in poverty are students who qualify for Medicaid, SNAP, TANF, or are homeless, transient, or in foster care.

Students identified for dual credit enrollment must be identified in PowerSchool as taking a course that will lead to both high school credit and post-secondary credit. Districts must assist students in accessing Lottery Tuition Assistance where applicable. A student's eligibility for the Dual Credit Add-on Weighting is determined by the student's class schedule. If the student is enrolled in an approved Dual Credit class for at least 30 days, the student is eligible for the Dual Credit Add-on Weighting funding. The Dual Credit class must be entered in the student's schedule in PowerSchool during the time that the student is enrolled in the class and the course number must be properly coded with an "E" in the 7th position of the course number.

The appropriate accounts for **allowed expenditures** are

100-100-100**	100-200-100**
100-100-200	100-200-200
100-100-300	100-200-300
100-100-400	100-200-400
100-100-500	100-200-500
	100-200-600

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 EFA 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.

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Section 2

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 the 2020-2021, 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 2020-2021, 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)
Teacher Salary Increase (Revenue 3550)
Teacher Salary Fringe (Revenue 3555)

Section 3

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 Grants to eligible applicants with funds provided by the U.S. Department of Education. Information on these federal grants is provided in Section 6 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:

For a charter school established on July 1, 2020, audited General Fund revenues from FY 2018-2019 will be divided by FY 2019-2020 weighted pupil units (WPU) of the sponsor district. The result is then increased, or held to 0.00 percent, by the EFA inflation factor. This is then multiplied by the charter school’s WPU.

- 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 at 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 FY 2019-20 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. The Department of Education 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 the Department of

Education. Funding will be adjusted at the 45-day school count as is currently the case with the Education Finance Act. 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 Offices:	Office of Finance
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Section 4

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. For Fiscal Year 2020-2021, the state participation rate, effective July 1, 2020, is 29.30% with a federal participation rate of 70.70%.

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. The national reimbursement rate for this program in South Carolina is 100.00% FFP with 0% 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 schools are Medicaid providers eligible to provide 11 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 schools presently participate in the Medicaid administrative claiming program, reimbursable at 50%.

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

Responsible Offices:

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Section 5

EIA Descriptions, Guidelines, and Funding

Revenue Code	EIA Subfund	EIA Program Description	2020 - 2021 Allocation Amount	Page Number
3502	302	ADEPT	\$873,909	16
3509	309	Arts in Education	\$1,487,571	18
3518	318	Adoption List of Formative Assessment	TBD	21
3526	326	Refurbish K-8 Science Kits	\$3,000,000	22
3528	328	Industry Certifications/Credentials	\$3,000,000	24
3529	329	Career and Technical Education	\$20,072,135	26
3532	332	National Board Salary Supplement	\$44,500,000	29
3533	333	Teacher of the Year Awards	\$155,000	31
3535	335	Reading Coaches *	\$9,922,556	32
3538	338	Students at Risk of School Failure	\$79,551,723	34
3540	340	Four-Year-Old Early Childhood Program	\$15,513,846	36
3541	341	Child Early Reading Development and Education Program (CERDEP)*	\$41,441,053	39
3550	350	Teacher Salary Increase	\$181,230,766	42
3555	355	Teacher Salary Fringe	\$39,524,934	44
3556	356	Adult Education	\$15,073,736	45
3557	357	Summer Reading Program	\$7,500,000	50
3571	371	CSI and Palmetto Priority	\$23,801,301	52
3577	377	Teacher Supplies	\$14,721,500	54
3585	385	Aid to Districts – MOE	TBD	56
3595	395	EEDA – Supplies and Materials - Career Awareness	\$1,500,000	60
3596	396	EEDA Career Specialists*	\$2,400,000	61
3597	397	Aid to Districts	\$24,401,779	63

*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 2019-2020, Proviso 1A.38

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

Responsible Office: Educator Effectiveness and Leadership Development
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REVENUE **3509** **ARTS IN EDUCATION**
SUBFUND **309** **EIA FUND**

Allocation Formula

A single school or district may submit *only one* grant application.

Arts Curricular Innovation Grants are provided in three grant categories.

Distinguished Arts Program Grant

A district may apply for a Distinguished Arts Program (DAP) Grant for up to \$40,000 per year, not to exceed \$120,000 for the three-year period. Districts with schools with fourth grade art and music may opt to participate in the South Carolina Arts Assessment Program (SCAAP) for an additional grant award of \$7,500 each year for three schools to participate. Districts may receive an additional grant award for \$3,000 per school each year in districts with fewer than three schools with fourth grade art and music classes.

A school may apply for a Distinguished Arts Program Grant for up to \$18,000 per year, not to exceed \$54,000 for the three-year period. Schools with fourth grade art and music classes may opt to participate in SCAAP and receive an additional \$3,000 each year in funding.

Innovative Arts Works Grant

A school may apply for Innovative Arts Works Grant for up to \$4,000.

A district may apply for an Innovative Arts Works Grant for up to \$6,000.

Districts and schools may both apply for an Innovative Arts Works Grant during the same grant cycle. However, a district application for a District DAP Grant will deem any school in the district ineligible to apply for a DAP, or Innovative Arts Works Grant.

Arts Teacher Institutes Grant

Up to thirty-three percent of the total amount of the Arts Curricular fund shall be made available as Aid to Other Agencies to facilitate the funding of professional development arts institutes that have been approved by the State Department of Education for South Carolina arts teachers, appropriate classroom teachers, and administrators.

An eligible applicant can be a South Carolina public or private institution of higher education (IHE), a nonprofit organization with an arts focus working in partnership with a public or private IHE in the state, the South Carolina Governor’s School for the Arts and Humanities, and the South Carolina Governor’s School for Science and Mathematics.

Grant awards vary depending on the nature of the institute.

A nonprofit organization must have a fully executed letter of agreement with the partnering IHE to offer the institute and must include a copy of the agreement as an appendix item with their application.

Legal References

S.C. Code Ann. § 59-29-220 (2004)

General Appropriations Act for 2019-2020, Proviso 1A.8

Guidelines

The purpose of the Arts Curricular Innovation Grants (ACIG) Distinguished Arts Program (DAP) and Innovative Arts Works Grant is to assist schools and districts to develop and implement arts initiatives that support quality arts education programs that significantly improve student achievement in the arts. ACIG-funded programs must promote innovative development and implementation of appropriate curricula, instruction, and assessment based on the *2017 South Carolina College- and Career-Ready Standards for Visual and Performing Arts Proficiency (17SCCCRVPA)*. ACIG-funded programs must also serve as the foundation to support quality arts instruction and the growth of dance, music, theatre, and visual arts programs in South Carolina schools. Successful DAP proposals must include dance, music, theatre, and visual arts during the course of the three-year strategic plan.

Districts and schools receiving ACIG funding must plan to implement strategically a quality comprehensive and sequential arts education program that includes dance, music, theatre, and visual arts. Applicants wanting to address the Academic Standards for Media Arts and Design must do so through the integration of these standards in dance, music, theatre, and visual arts courses.

There are three types of Arts Curricular Innovation Grants: Distinguished Arts Program Grants, Innovative Arts Works Grants, and the Arts Teacher Institutes Grants. Grants will be awarded on the basis of a competitive review of applications.

All K–12 public schools and school districts in South Carolina are eligible to apply for either a DAP Grant or an Innovative Arts Works Grant. An individual school or district may apply for only one type (DAP or Innovative Arts Works Grant) under the ACIG program. Only those districts and schools that complied with either DAP or Innovative Arts Works Grant funding and reporting requirements from previous rounds are eligible to apply for funding. If a district submits a DAP grant application, schools within that district are ineligible to submit a DAP or Innovative Arts Works Grant application. Multiple schools within a district may apply and receive school-level DAP grants or Innovative Arts Works Grant if a district DAP grant application is not submitted.

DAP funding over the three-year period is contingent upon the quality of the applicant's continuation proposals for years two and three. Continued DAP funding is contingent on the successful completion/attainment of goals and objectives for the current grant cycle and on the fulfillment of all grant-reporting obligations, including submission of the final report. Schools and districts that have not submitted a final report for current funding will not be considered for future funding. A school or district that does not apply for DAP continuation funding for years two or three immediately following year one or two must reapply during the following grant cycle as a year-one applicant.

An Arts Teacher Institute applicant can be a South Carolina public or private institution of higher education (IHE), a nonprofit organization with an arts focus working in partnership with a public or private IHE in the state, the South Carolina Governor's School for the Arts and Humanities, and the

South Carolina Governor’s School for Science and Mathematics. Funding for institutes vary depending on the nature of the institute.

Allowed expenditures are limited to those identified in the approved application and include funding to

- plan, develop, and implement arts education curricula, instruction, and assessment;
- develop standards-based lessons and curriculum guides and purchase resources required to implement these lessons;
- hire certified arts specialists or contract with professional artists approved by the South Carolina Arts Commission; and/or
- provide for teacher professional development programs for arts specialists or appropriate classroom teachers.

The appropriate accounts for **allowed expenditures** are

309-100-100**	Instruction Salaries
309-100-200	Instruction Employee Benefits
309-100-300	Instruction Purchased Service
309-100-400	Instruction Supplies and Materials
309-100-500	Instruction Capital Outlay
309-100-600	Instruction Other
309-200-100**	Support Services Salaries
309-200-200	Support Services Employee Benefits
309-200-300	Support Services Purchased Service
309-200-400	Support Services Supplies and Materials
309-200-500	Support Services Capital Outlay
309-200-600	Support Services Other

**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 EFA 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 Standards and Learning
Contact: Gary Seaboldt, 803-734-0323
E-Mail Address: gseaboldt@ed.sc.gov

REVENUE **3518** **ADOPTION LIST OF FORMATIVE ASSESSMENT**
SUBFUND **318** **EIA FUND**

Allocation Formula

25 percent based on the district Poverty Index and 75 percent based on the number of students tested in reading/language and mathematics.

Legal References

Education Accountability Act S.C. Code Ann. § 59-18-310 (2017)

Guidelines

A statewide adoption list of formative assessments for grades kindergarten through nine 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 Assessments. These products include

- CASE Benchmarks published by Certica Solutions;
- iReady published by Curriculum Associates;
- STAR Reading and STAR Mathematics published by Renaissance Learning; and,
- Measures of Academic Progress (MAP) reading, language usage, and mathematics published by Northwest Evaluation Association (NWEA).

The appropriate accounts for **allowed expenditures** are

318-100-300	Instructional Purchased Services
318-100-400	Instructional Supplies and Materials
318-224-300	Improvement of Instruction Purchased Services
318-224-400	Improvement of Instruction Supplies and Materials

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

REVENUE **3526** **REFURBISHMENT OF SCIENCE KITS**
SUBFUND **326** **EIA FUND**

Allocation Formula

Available funds refurbishing 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 2019-2020, Proviso 1A.57

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 also 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. Costs of refurbishment of these kits are 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.57, 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

Responsible Office:	Office of Finance, Instructional Materials
Contact:	Kriss Stewart, 803-832-8203
E-mail Address:	kstewart@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 2019-2020, Proviso 1A.60

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. The department will identify the national industry exams that will be funded based upon the 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

Responsible Office: Office of Career and Technical Education
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 2019-2020, Proviso 1A.61

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**:

- | | |
|-------------|--|
| 329-100-120 | Instruction Substitute/Temporary Salaries |
| 329-100-200 | Instruction Substitute/Temporary 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	Guidance Services Salaries
329-212-200	Guidance Services Employee Benefits
329-212-300	Guidance Services Purchased Services
329-212-400	Guidance Services Supplies and Materials
329-212-500	Guidance Services Capital Outlay
329-212-600	Guidance Services 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

Responsible Office:	Office of Career and Technical Education
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

Public school classroom teachers and classroom teachers working directly with other classroom teachers who are certified by the State Board of Education and who have been certified or completed the application process by the National Board for Professional Teaching Standards prior to July 1, 2010 will be paid a \$7,500 salary supplement in the year of their achieving certification.

Teachers who applied and complete the NBC certification process after July 1, 2010 will be paid a \$5,000 salary supplement.

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 2019-2020, Proviso 1A.68

SC Code of Laws Section 59-26-85

Guidelines

- Eligible staff certified by the National Board for Professional Teaching Standards shall enter a recertification cycle for their South Carolina certificate consistent with the recertification cycle for National Board certification. National Board certified teachers moving to this state are exempted from initial certification requirements and are eligible for continuing-contact status. Their recertification cycle will be consistent with National Board certification.
- Partial full-time equivalents (FTEs) will be paid a pro-rata share of the salary supplement. The NBC supplement should be disbursed in accordance with the district’s payroll procedures. Districts who make the decision to furlough teachers, **must** adjust the NBC supplement by the same number of days.
- In order for teachers to receive the salary supplement, they must work under the following criteria—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. Eligible position codes are as follows: 03-12, 17, 44, 87 and 97.
- In order to receive the NBC supplement, eligible staff need not be teaching in the same area in which they hold their NB certification. This is different from state certification.
- Teachers who complete the process after July 1, 2010 shall receive a \$5,000 salary supplement added to the annual pay of the teacher, not to exceed 10 years.

- If a teacher enters into a renewal cycle (in their 8th or 9th year of certification), they will receive a 2nd 10 year salary supplement, at the \$7,500 level if the process was initially started prior to July 1, 2010. The July 1, 2010 deadline refers to their initial application to NB.

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	Guidance Counselor Salaries
332-212-200	Guidance 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

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
Contacts:	Melanie Cooper, 803-734-8135
E-Mail Addresses:	mcooper@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 2019-2020, 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 South Carolina Department of Education. 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

**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:	Melanie Cooper, 803-734-8135
E-Mail Address:	mcooper@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 2019-2020, Proviso 1A.56

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 an 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.

Allowed expenditures include salaries and fringe benefits and/or salaries and fringe benefits for approved reading interventionists per Proviso 1A.56.

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.56.

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

Responsible Office:	Office of Early Learning and Literacy
Contact:	Marie Gibbons, 803-734-0529
E-Mail Address:	mgibbons@ed.sc.gov

REVENUE **3538** **STUDENTS AT RISK OF SCHOOL FAILURE**
SUBFUND **338** **EIA FUND**

Allocation Formula

Funds will be allocated to school districts based on two factors:

(1) poverty as determined for the poverty add on weight in Proviso 1.3; (2) the number of weighted pupil units identified in the prior fiscal year as in need of academic assistance. At least eighty-five percent of the funds allocated for students classified as at academic risk must be spent on instruction and instructional support for these students who generated the funds.

Legal References

Early Childhood Development and Academic Assistance Act of 1993 (Act 135)

Education Accountability Act of 1998

S.C. Code Ann. § 59-1-450 (2004), S.C. Code Ann. § 59-139-05 *et seq.* (2004),

S.C. Code Ann. § 59-63-65 (2004), S.C. Code Ann. § 59-63-1300 (2008)

General Appropriations Act for 2019-2020, Provisos 1A.24

State Board of Education Regulations

24 S.C. Ann. Regs. 43-265, 24 S.C. Ann. Regs. 43-240

24 S.C. Ann. Regs. 43-267, 24 S.C. Ann. Regs. 43-268

Guidelines

At least 85 percent of the funds allocated for students classified as at academic risk must be spent on instruction and instructional support for these students who generated the funds. Instructional support may include family literacy and parenting programs to students at-risk for school failure and their families.

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.

Assistance for these students could take place in the form of reduced classes sizes, remediation and academic assistance programs, summer school programs, family parenting and literacy program, and/or alternative education programs.

Alternative School Programs

Under provisions of Section 59-63-1300 of the South Carolina Code of Laws districts are “to provide appropriate services to students who for behavioral or academic reason are not benefiting from the regular school program or may be interfering with the learning of others.” Students in grades six through twelve may be served with alternative programs.

Any alternative schools must be at a site separate from other schools or operated at a time when those schools are not in session or operated in another building on the school campus that would provide complete separation from other students. The selected site must meet state and local requirements for facilities and be approved by the South Carolina Department of Education’s Office of School Facilities according to the requirements of the *South Carolina School Facilities Planning and Construction Guide*. Requests for waivers to the requirements must be submitted to the Office of School Facilities at the South Carolina Department of Education and approved prior to occupancy.

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

338-100-100**	Instructional Salaries
338-100-200	Instructional Employee Benefits
338-100-300	Instructional Purchased Services
338-100-400	Instructional Supplies and Materials
338-100-500	Instructional Capital Outlay
338-100-600	Instructional Other Objects
338-200-100**	Support Services Salaries
338-200-200	Support Services Employee Benefits
338-200-300	Support Services Purchased Services
338-200-400	Support Services Supplies and Materials
338-200-500	Support Services Capital Outlay
338-200-600	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 Student Intervention Services
Contact: Aveene Coleman, 803-734-3057
E-Mail Address: acoleman@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.

Legal References

S.C. Code Ann. § 59-5-65 (2004)

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

General Appropriations Act for 2019-2020, Proviso 1A.22

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 35 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 the Department 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. In the event that more students seek to enroll than available space permits, students shall be prioritized (at the time of acceptance) on the basis of 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

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 Early Learning and Literacy
 Contact: Wendy Burgess, 803-734-5858
 E-Mail Address: wburgess@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 \$4,600 adjusted on a pro rate basis determined by the length of enrollment.

Legal References

S.C. Code Ann. § 59-156

General Appropriations Act for 2019-2020, Proviso 1A.29

Guidelines

The South Carolina Child Early Reading Development and Education Program (CERDEP) shall be available for the 2020-21 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 at a level determined by the Department 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.

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 the Department of Education. 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

Responsible Office: Office of Early Learning and Literacy
Contact: Wendy Burgess, 803-734-5858
E-Mail Address: wburgess@ed.sc.gov

**REVENUE 3550 TEACHER SALARY INCREASE
(NO CARRYOVER PROVISION)**

SUBFUND 350 EIA FUND

Allocation Formula

- A. The initial allocation is based on the prior year’s professional certified staff listing using the EIA factor and a growth factor.
- B. Final allocation is based on the current year’s professional certified staff listing as of the 135th day of school. Eligibility for staff members is determined by each member’s position code, instructional FTE, and term of employment for the first 135 days of school. Entitlement for each full-time eligible certified staff member is calculated by multiplying the prior year’s base state minimum salary (first figures) as listed in each cell of the teacher salary schedule for educational level and years of experience by the EIA supplement factor as shown on the final “Current Year’s State Minimum Salary Schedule.”
- C. The name, current-year salary, and other required variables for noncertified staff members must be entered on the staff listing by the school district.
- D. Salary supplement for noncertified personnel in position codes 18, 36, 37, 38, 39, and 40 is calculated as follows:

$$\frac{\text{annual salary} - \text{federal funds} \times \text{current EIA factor}}{1 + \text{current EIA factor}}$$

Legal References

S.C. Code Ann. § 59-20-50(4)(b)

General Appropriations Act for 2019-2020, Provisos 1A.4 and 1A.36

Guidelines

Revenue for the teachers’ salary increase may be received and accounted for in Subfund 350, Teacher Salary Increase. All expenditures for the EIA salary increase must be reflected in this subfund under the applicable function and object classification.

An alternate method of accounting for these funds permits the receipting of the revenue in Subfund 350, Teacher Salary Increase, with a subsequent transfer of the revenue to the General Fund. Expenditures should be reflected in the General Fund under the applicable function and object classification. If this method is used for Subfund 350, the same method must be used for Subfund 355, Teacher Salary Fringe.

Regardless of the method the district selects, *expenditures for the mandatory EIA salary increase may not be reflected in any EIA subfund except Subfund 350, Teacher Salary Increase.*

School districts are required to maintain local salary supplements per teacher, no less than their prior year's level. For FY 2020-2021, 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. Funds appropriated in Part IA, Section 1, VIII.C.2. for Teacher Salaries must be used to increase salaries of those teachers eligible pursuant to Section 59-20-50(4)(b), to include classroom teachers, librarians, guidance counselors, psychologists, social workers, occupational and physical therapists, school nurses, orientation/mobility instructors, and audiologists in the school districts of the state. Criteria in §59-20-50(4)(b) include teachers who demonstrate minimum knowledge proficiency by meeting at least one of the following criteria:

- holding a valid professional certificate,
- having a score of 425 or greater on the commons examination of the National Teacher Examination,
- meeting the minimum qualifying score on the appropriate subject area of the teacher exam, or
- meeting the minimum standards on the basic skills examination as prescribed by the State Board of Education provided in Section 2 of the Education Improvement Act (Act 187) of 1979.

Responsible Office:	Office of Finance
Contact:	Melanie Cooper, 803-734-8135
E-Mail Address:	mcooper@ed.sc.gov

REVENUE **3555** **TEACHER SALARY FRINGE
(NO CARRYOVER PROVISION)**

SUBFUND **355** **EIA FUND**

Allocation Formula

The allocation is based on the district’s actual EIA salary increase revenue as derived from the current year professional certified staff (PCS) system.

district PCS salary supplement X employer % retirement + employer % FICA = district allocation

Note: If the statewide allocation exceeds the annual appropriation the district allocation will be reduced using a percent to total formula.

(calculated district allocation above / state total) X appropriation = reduced district allocation

Legal Reference

S.C. Code Ann. § 59-20-50 (b) (2004)

General Appropriations Act for 2019-2020, Provisos 1A.4 and 1A.36

Guidelines

The purpose of these funds is to defray the costs for the additional employee benefits resulting from the teachers’ salary increase.

The school districts may opt for either of the methods of accounting for these funds permitted for Subfund 350, Teacher Salary Increase. Expenditures should be recorded under the appropriate function. Districts should be consistent in the method used to account for Subfund 350 and 355.

Responsible Office: Office of Finance
Contact: Melanie Cooper, 803-734-8135
E-Mail Address: mcooper@ed.sc.gov

REVENUE **3556** **ADULT EDUCATION**
SUBFUND **356** **EIA FUND**

Allocation Formula

For 2020-2021, 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 2019-2020; S.C. Acts 23, Proviso 1A.27
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, 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.

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.

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 2019-20 enrollment of the school district’s adult education program, or consortium of school districts, must meet the minimum number determined by the Office of 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 2019-20 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 2019-20 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 2019-20 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 Director of the Office of Adult Education 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 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 2020-21, 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 of 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 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 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

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

Budget amendments must be received in the Office of 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 Adult Education
Contacts:	Mike King, 803-734-8300 (Budget Questions) Harriette Jenerette, 803-734-4708 (GFS Program Questions) Wendy Griffin, 803-734-8069 (IEL/CE Program Questions) Rose Heath, 803-734-8080 (Correction Education Program Questions) Andrena Duren, 803-734-0762 (Adult Education Program Questions) Kammie Reed, 803-734-1944 (Data Questions) Mary Hugee, 803-734-1566 (Budget Questions)
E-Mail Addresses:	mrking@ed.sc.gov mhugee@ed.sc.gov

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 2019-2020, Proviso 1.58

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 any and 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.

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

- 357-100-100 Instructional Salaries
- 357-100-200 Instructional Employee Benefits
- 357-100-300 Instructional Purchased Services
- 357-100-400 Instructional Supplies & Materials

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

Responsible Office: Office of Early Learning and Literacy
Contact: Marie Gibbons, 803-734-0529
E-Mail Address: mgibbons@ed.sc.gov

REVENUE 3571 CSI AND PALMETTO PRIORITY

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 2019-2020, Proviso 1A.12

Guidelines

The funds must be expended on evidence-based strategies and activities as expressly outlined in the School Renewal Plan and the Memorandum of Agreement (MOA). The SC Department of Education provides technical assistance in designing and implementing the School Renewal Plan and in brokering for technical assistance personnel, as needed and as stipulated in the MOA. Schools may amend their budget through a required formal amendment process through the Office of School Transformation.

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 School Transformation
Contact: David Long, 803-734-0483
E-Mail Address: dlong@ed.sc.gov

REVENUE **3577** **TEACHER SUPPLIES**
(NO CARRYOVER PROVISION)

SUBFUND **377** **EIA FUND**

Allocation Formula

To offset expenses incurred by eligible employees for supplies directly related to the education of students, an allocation of \$275 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. In the 2020-2021 school year, the per teacher allocation will be \$275.

General Appropriations Act for 2019-2020, Proviso 1A.9

Guidelines

All certified and non-certified public school teachers identified in PCS, certified special school classroom teachers, certified media specialists, certified guidance counselors, career specialists (position codes 03 - 11, 17, 18 and 23) and lead teachers employed in a publically 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 \$275 each to offset expenses incurred by them for teacher supplies and materials. Funds shall be disbursed by the Department to school districts based on the last reconciled Professional Certified staff (PCS) listing from the previous year. Any deviation in the PCS 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 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 school for the current contract year. This reimbursement shall not be considered by the state as taxable income.

Funds distributed to school districts or allocated to school districts 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 the Department 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 | Guidance Services Supplies and Materials |
| 377-222-410 | Library and Media Services Supplies and Materials |

Responsible Office:	Office of Finance
Contact:	Melanie Cooper, 803-734-8135
E-Mail Address:	mcooper@ed.sc.gov

REVENUE **3585** **AID TO DISTRICTS - MOE**

SUBFUND **385** **EIA FUND**

Allocation Formula

Funds appropriated in Part IA, Section 1, VIII.A.1. Aid To Districts shall be directed to school districts and special schools for supplemental support of programs and services for students with disabilities, to meet the estimated maintenance of effort for IDEA or to resolve pending litigation concerning the IDEA maintenance of effort.

Legal Reference

General Appropriations Act for 2019-2020, Proviso 1A.32

Guidelines

Funds are allocated to provide special education and related services for students with disabilities under the IDEA. Funds provided for these purposes may not be transferred to any other purpose and therefore are not subject to flexibility.

The appropriate accounts for **allowed expenditures** are

385-120-100	Exceptional Programs Salaries
385-120-200	Exceptional Programs Employee Benefits
385-120-300	Exceptional Programs Purchased Services
385-120-400	Exceptional Programs Supplies/Materials
385-120-500	Exceptional Programs Capital Outlay
385-120-600	Exceptional Programs Other Objects
385-131-100	Preschool Handicapped Speech (5-yr.-Olds) Salaries
385-131-200	Preschool Handicapped Speech (5-yr.-Olds) Employee Benefits
385-131-300	Preschool Handicapped Speech (5-yr.-Olds) Purchased Services
385-131-400	Preschool Handicapped Speech (5-yr.-Olds) Supplies/Materials
385-131-500	Preschool Handicapped Speech (5-yr.-Olds) Capital Outlay
385-131-600	Preschool Handicapped Speech (5-yr.-Olds) Other Objects
385-132-100	Preschool Handicapped Itinerant (5-yr.-Olds) Salaries
385-132-200	Preschool Handicapped Itinerant (5-yr.-Olds) Employee Benefits
385-132-300	Preschool Handicapped Itinerant (5-yr.-Olds) Purchased Services

385-132-400	Preschool Handicapped Itinerant (5-yr.-Olds) Supplies/Materials
385-132-500	Preschool Handicapped Itinerant (5-yr.-Olds) Capital Outlay
385-132-600	Preschool Handicapped Itinerant (5-yr.-Olds) Other Objects
385-133-100	Preschool Handicapped Self-Contained (5-yr.-Olds) Salaries
385-133-200	Preschool Handicapped Self-Contained (5-yr.-Olds) Employee Benefits
385-133-300	Preschool Handicapped Self-Contained (5-yr.-Olds) Purchased Services
385-133-400	Preschool Handicapped Self-Contained (5-yr.-Olds) Supplies/ Materials
385-133-500	Preschool Handicapped Self-Contained (5-yr.-Olds) Capital Outlay
385-133-600	Preschool Handicapped Self-Contained (5-yr.-Olds) Other Objects
385-134-100	Preschool Handicapped Homebased (5-yr.-Olds) Salaries
385-134-200	Preschool Handicapped Homebased (5-yr.-Olds) Employee Benefits
385-134-300	Preschool Handicapped Homebased (5-yr.-Olds) Purchased Services
385-134-400	Preschool Handicapped Homebased (5-yr.-Olds) Supplies/Materials
385-134-500	Preschool Handicapped Homebased (5-yr.-Olds) Capital Outlay
385-134-600	Preschool Handicapped Homebased (5-yr.-Olds) Other Objects
385-135-100	Preschool Handicapped Speech (3- & 4-yr.-Olds) Salaries
385-135-200	Preschool Handicapped Speech (3- & 4-yr.-Olds) Employee Benefits
385-135-300	Preschool Handicapped Speech (3- & 4-yr.-Olds) Purchased Services
385-135-400	Preschool Handicapped Speech (3- & 4-yr.-Olds) Supplies/Materials
385-135-500	Preschool Handicapped Speech (3- & 4-yr.-Olds) Capital Outlay
385-135-600	Preschool Handicapped Speech (3- & 4-yr.-Olds) Other Objects
385-136-100	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Salaries
385-136-200	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Employee Benefits

385-136-300	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Purchased Services
385-136-400	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Supplies/Materials
385-136-500	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Capital Outlay
385-136-600	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Other Objects
385-137-100	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Salaries
385-137-200	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Employee Benefits
385-137-300	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Purchased Services
385-137-400	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Supplies/ Materials
385-137-500	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Capital Outlay
385-137-600	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Other Objects
385-138-100	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Salaries
385-138-200	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Employee Benefits
385-138-300	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Purchased Services
385-138-400	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Supplies/ Materials
385-138-500	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Capital Outlay
385-138-600	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Other Objects
385-145-100	Homebound* Salaries
385-145-200	Homebound Employee Benefits
385-145-300	Homebound Purchased Services
385-145-400	Homebound Supplies/Materials
385-145-500	Homebound Capital Outlay
385-145-600	Homebound Other Objects
385-161-100	Autism Salaries
385-161-200	Autism Employee Benefits
385-161-300	Autism Purchased Services
385-161-400	Autism Supplies and Materials
385-161-500	Autism Capital Outlay

385-161-600	Autism Other Objects
385-200-100**	Support Services Salaries
385-200-200	Support Services Employee Benefits
385-200-300	Support Services Purchased Services
385-200-400	Support Services Supplies/Materials
385-200-500	Support Services Capital Outlay
385-200-600	Support Services Other Objects

*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 IDEA spending guidelines. 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:	Nancy Williams, 803-734-8108 Steven Strother, 803-734-8885
E-Mail Address:	nwilliams@ed.sc.gov sgstrother@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 2019-2020, Proviso 1.3

Guidelines

Funds are to provide students in grades K–12 career-related opportunities, activities, interest inventories/assessments, subscriptions, 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.

These funds may not be used for technology supplies (computers, iPads, tablets, etc.).

The appropriate accounts for **allowed expenditures** are

395-212-300	Guidance Purchased Services
395-212-400	Guidance Supplies and Materials
395-271-660	Pupil Service Activities Support Services (for field trips and other pupil transportation costs not provided by state law)

Responsible Office:	Office of Student Intervention Services
Contact:	Anna Duvall, 803-734-6267
E-Mail Address:	aduvall@ed.sc.gov

REVENUE	3596	EEDA CAREER SPECIALISTS
SUBFUND	396	EIA

Allocation Formula

Funds are distributed based on the 45-day student count. Schools are funded based on the difference between the 300:1 student to counselor ratio required by the Education and Economic Development Act (EEDA) and the 500:1 ratio required by previous law.

Legal References

The Education and Economic Development Act of 2005

General Appropriations Act for 2019-2020, Proviso 1.25 and 1A.43

Guidelines

These funds may only be used for salary and benefits for guidance personnel (school counselors and career specialists) to meet the 300:1 student-to-guidance personnel ratio of the Education and Economic Development Act (EEDA) and to perform the EEDA duties outlined below. If EEDA career specialist funds remain after a 300:1 student-to-guidance personnel ratio has been achieved in all middle and high schools, districts may use the remaining funds to support the salaries/benefits of career specialists assigned to elementary schools.

Section 59-59-105. An individual employed by school districts to provide career services pursuant to Section 59 59 100 shall work to ensure the coordination, accountability, and delivery of career awareness, development, and exploration to students in kindergarten through twelfth grade. To ensure the implementation and delivery of this chapter, this individual shall:

- (1) coordinate and present professional development workshops in career development and guidance for teachers, school counselors, and work based constituents;
- (2) assist schools in promoting the goals of quality career development of students in kindergarten through twelfth grade;
- (3) assist school counselors and students in identifying and accessing career information and resource material;
- (4) provide educators, parents, and students with information on career and technology education programs offered in the district;
- (5) support students in the exploration of career clusters and the selection of an area of academic focus within a cluster of study;
- (6) learn and become familiar with ways to improve and promote career development opportunities within the district;
- (7) attend continuing education programs on the certified career development facilitator curriculum sponsored by the State;
- (8) assist with the selection, administration, and evaluation of career interest inventories;
- (9) assist with the implementation of the district's student career plan or individual graduation plan;
- (10) assist schools in planning and developing parent information on career development;

- (11) coordinate with school counselors and administration career events, career classes, and career programming;
- (12) coordinate community resources and citizens representing diverse occupations in career development activities for parents and students; and
- (13) assist with the usage of computer assisted career guidance systems.

Section 59-59-120. School guidance counselors and career specialists shall limit their activities to guidance and counseling and may not perform administrative tasks.

Districts have the flexibility to move the allocated FTEs between eligible schools within the district to achieve the 300:1 ratio; however, these funds may not be flexed or used for purposes other than salary and benefits for guidance personnel (school counselors and career specialists).

The school-based middle school and high school career specialists who provide career services to school districts must hold both a bachelor’s degree and Global Career Development Facilitator (GCDF) certification from the Center for Credentialing and Education (CCE). A certified school counselor who has earned the CCE’s Career Development Facilitator (CDF) certification is not required to obtain the GCDF certification.

An individual who holds a bachelor’s degree but has not completed the required 120 hours of classroom training in the GCDF competency areas may be hired as a career specialist in the South Carolina public school system. However, that individual must complete the required 120-hour CDF course and become GCDF certified within two years. If the individual who was hired without GCDF certification fails to complete the requirements for the GCDF credential within the two-year period, he or she will not meet the minimum qualification requirements for the position, and the district will no longer receive state funding for that person.

The appropriate accounts for **allowed expenditures** are

396-212-100	Guidance Salaries
396-212-200	Guidance Employee Benefits
396-217-100	Career Development Facilitator Salaries
396-217-200	Career Development Facilitator Employee Benefits

Responsible Office: Office of Student Intervention Services
 Contact: Sabrina Moore, 803-734-8433
 E-Mail Address: smoore@ed.sc.gov

REVENUE **3597** **AID TO DISTRICTS**
SUBFUND **397** **EIA FUND**

Allocation Formula

Allocations will be based on weighted pupil units.

Legal References

General Appropriations Act for 2019-2020, Proviso 1A.30

Guidelines

Aid to District funding should be used to support programs implemented in SC school districts, similar to those of the Education Finance Act.

The appropriate accounts for **allowed expenditures** are

397-100-100**	397-200-100**
397-100-200	397-200-200
397-100-300	397-200-300
397-100-400	397-200-400
397-100-500	397-200-500
397-100-600	397-200-600

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: Nancy Williams, 803-734-8108
E-Mail Address: nwilliams@ed.sc.gov

Section 6

Restricted State Funding

Revenue Code	Subfund	State Restricted Program Description	2020-2021 State Allocation	Page Number
3118	928	EEDA Career Specialists*	\$31,362,113	65
3127	937	Student Health and Fitness (PE Teacher Ratio)	\$ 5,522,475	67
3131	100	Handicapped Transportation – Bus Driver Aides	\$129,548	69
3131	100	Handicapped Transportation – Special Needs Students Contract Reimbursement	\$1,023,062	70
3132	100	Home Schooling	TBD	72
3134	924	Child Early Reading Development and Education Program (CERDEP) – Full Day 4K	\$5,983,049	73
3135	935	Reading Coaches *	\$29,483,100	76
3136	936	Student Health and Fitness – Nurses	\$20,775,026	78
3155	955	DSS SNAP E&T Program	TBD	80
3160	100	School Bus Driver Salary	\$56,611,213	84
3161	100	EAA Bus Driver Salary and Fringe	TBD	86
3162	100	Transportation Workers Compensation	\$2,996,195	88
3171A	971	School District Capital Improvement	\$37,500,000	89
3171B	972	District Consolidation	\$12,500,000	89
3180	100	State Aid to Classrooms Fringe Benefits Employer Contributions	\$821,776,442	92
3181	100	Retiree Insurance	\$206,919,224	93
3186	100	State Aid to Classrooms – Teacher Salary	TBD	94
3187	917	Teacher Supplies	\$600,000	96
3193	919	Education License Plates	TBD	98
3350	100	Residential Treatment Facilities (RTF)	TBD	99

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

REVENUE **3118** **EEDA CAREER SPECIALISTS**
SUBFUND **928** **SPECIAL REVENUE FUND**

Allocation Formula

Funds are distributed based on the 45-day student count. Schools are funded based on the difference between the 300:1 student to counselor ratio required by the Education and Economic Development Act (EEDA) and the 500:1 ratio required by previous law.

Legal References

The Education and Economic Development Act of 2005
General Appropriations Act for 2019-2020, Proviso 1.25 and 1A.43.

Guidelines

These funds may only be used for salary and benefits for guidance personnel (school counselors and career specialists) to meet the 300:1 student to guidance personnel ratio of the Education and Economic Development Act (EEDA). Career specialists were funded for middle schools and high schools in 2007–08. Districts may move the allocated FTEs between eligible schools within the district to achieve the 300:1 ratio. If EEDA career specialist funds remain after a 300:1 student-to-guidance personnel ratio has been achieved in all middle and high schools, districts may use the remaining funds to support the salaries/benefits of career specialists assigned to elementary schools. **However, these funds may not be used for purposes other than salary and benefits for guidance personnel (school counselors and career specialists).**

Districts that did not hire additional EEDA Career Specialists with the additional funds allocated in 2016-17, are still required to use the increased funding to support the salaries and benefits of additional career specialist FTEs in 2017-18. EEDA Career Specialist funds may not be flexed. Therefore, districts will be required to submit to the SCDE an Employment Verification Form for each individual whose position is either fully or partially funded by the EEDA.

Career specialists are charged with ensuring the coordination, accountability, and delivery of career awareness, development, and exploration to students in kindergarten through twelfth grade. More specifically, S.C. Code Ann. § 59-59-105 outlines the following duties to be performed by career specialists:

- coordinate and present professional development workshops in career development and guidance for teachers, school counselors, and work-based constituents;
- assist schools in promoting the goals of quality career development of students in kindergarten through twelfth grade;
- assist school counselors and students in identifying and accessing career information and resource material;
- provide educators, parents, and students with information on career and technology education programs offered in the district;

- support students in the exploration of career clusters and the selection of an area of academic focus within a cluster of study;
- learn and become familiar with ways to improve and promote career development opportunities within the district;
- attend continuing education programs on the certified career development facilitator curriculum sponsored by the State;
- assist with the selection, administration, and evaluation of career interest inventories;
- assist with the implementation of the district’s student career plan or individual graduation plan (IGP);
- assist schools in planning and developing parent information on career development;
- coordinate with school counselors and administration on career events, career classes, and career programming;
- coordinate community resources and citizens representing diverse occupations in career development activities for parents and students; and
- assist with the usage of computer assisted career guidance systems.

The school-based middle school and high school career specialists who provide career services to school districts must hold both a bachelor’s degree and Global Career Development Facilitator (GCDF) certification from the Center for Credentialing and Education (CCE). A certified school counselor who has earned the CCE’s Career Development Facilitator (CDF) certification is not required to obtain the GCDF certification.

An individual who holds a bachelor’s degree but has not completed the required 120 hours of classroom training in the GCDF competency areas may be hired as a career specialist in the South Carolina public school system. However, that individual must complete the required 120-hour CDF course and become GCDF certified within two years. If the individual who was hired without GCDF certification fails to complete the requirements for the GCDF credential within the two-year period, he or she will not meet the minimum qualification requirements for the position, and the district will no longer receive state funding for that person.

The appropriate accounts for **allowed expenditures** are

928-212-100	Guidance Salaries
928-212-200	Guidance Employee Benefits
928-217-100	Career Development Facilitator Salaries
928-217-200	Career Development Facilitator Employee Benefits

Responsible Office:	Office of Student Intervention Services
Contact:	Sabrina Moore, 803-734-8433
E-Mail Address:	smoore@ed.sc.gov

REVENUE **3127** **STUDENT HEALTH AND FITNESS – PE TEACHERS**
SUBFUND **937** **SPECIAL REVENUE FUND**

Allocation Formula

Funds allocated to districts based on average daily membership of students in kindergarten through fifth grade from the preceding year.

Legal References

S.C Code Ann. §59-10-10 to 59-10-60 (2005)

General Appropriations Act for 2019-2020, Proviso 1.46

Guidelines

Students in kindergarten through fifth grade must be provided a minimum of one hundred fifty minutes a week of physical education and physical activity. The student to certified physical education teacher ratio in the elementary schools of the State must be 500 to 1. A minimum of ninety minutes a week must be provided in physical education.

The student to teacher ratio in physical education may not exceed the average ratio of 28 to 1. The certified physical education teacher to student ratio is designed to provide students in kindergarten through fifth grade with scheduled physical education either every day or on alternate days throughout the school year and must be based on the South Carolina Physical Education Academic Standards.

During each year of implementation of the reduced student to teacher ratio, each district shall report to the South Carolina Department of Education by June 15 the number of minutes of physical education instruction and physical activity minutes. The report must be listed by elementary school and by individual class and grade level.

Each district shall make every effort to ensure that elementary schools in its district have age appropriate equipment and facilities to implement the physical education standards.

Allowable expenditure is hiring certified physical education teachers to meet the mandated student to teacher ratio of 500 to 1. If sufficient numbers of teachers have been hired, funds should be used to support elementary physical education programs.

The appropriate accounts for **allowed expenditures** are

- | | |
|-------------|--|
| 937-111-100 | Kindergarten Programs Salaries |
| 937-111-200 | Kindergarten Programs Employee Benefits |
| 937-111-300 | Kindergarten Programs Purchased Services |
| 937-111-400 | Kindergarten Programs Supplies and Materials |

937-112-100	Primary Programs Salaries
937-112-200	Primary Programs Employee Benefits
937-112-300	Primary Programs Purchased Services
937-112-400	Primary Programs Supplies and Materials
937-113-100	Elementary Programs Salaries
937-113-200	Elementary Programs Employee Benefits
937-113-300	Elementary Programs Purchased Services
937-113-400	Elementary Programs Supplies and Materials
937-224-300	Improvement of Instruction In-service and Staff Training Purchased Services

Responsible Office:	Office of Standards and Learning
Contact:	Sean Brock, 803-734-4533
E-Mail Address:	sbrock@ed.sc.gov

REVENUE **3131** **HANDICAPPED TRANSPORTATION—BUS DRIVER AIDES**

**HANDICAPPED TRANSPORTATION—
SPECIAL NEEDS STUDENTS CONTRACT
REIMBURSEMENT**

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

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.

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

EFA base student cost X 0.25 weighting factor X number of students reported = district allocation

Legal Reference

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

General Appropriations Act for 2019-2020, 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

Responsible Office: Office of Finance
Contact: Melanie Cooper, 803-734-8135
E-Mail Address: mcooper@ed.sc.gov

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 \$4,600, adjusted on a pro rata basis determined by the length of enrollment.

Legal References

S.C. Code Ann. §59-156

General Appropriations Act for 2019-2020, Proviso 1.57

Guidelines

The South Carolina Child Early Reading Development and Education Program (CERDEP) shall be available for the 2020-21 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 at a level determined by the Department 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 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.

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 the Department of Education. 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.

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

Responsible Office:	Office of Early Learning and Literacy
Contact:	Wendy Burgess, 803-734-5858
E-mail Address:	wburgess@ed.sc.gov

REVENUE **3135** **READING COACHES**
SUBFUND **935** **GENERAL 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 2019-2020, Proviso 1.61

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 an 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.

Allowed expenditures include salaries and fringe benefits and/or salaries and fringe benefits for approved reading interventionists per Proviso 1.61.

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 1.61.

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

Responsible Office:	Office of Early Learning and Literacy
Contact:	Marie Gibbons, 803-734-0529
E-Mail Address:	mgibbons@ed.sc.gov

REVENUE **3136** **STUDENT HEALTH AND FITNESS - NURSES**
SUBFUND **936** **SPECIAL REVENUE FUND**

Allocation Formula

The South Carolina General Assembly makes appropriations to fund the elementary school nurse allocation during its annual state budget approval process. Based on the amount appropriated by the General Assembly, the SCDE makes these funds available to school districts through formula (non-competitive) allocation. The formula is based on a “per school allocation” which will be determined by dividing the amount appropriated by the total number of eligible schools for which funding is requested. To determine each school district’s allocation award, the “per school allocation” will be multiplied by the number of eligible schools for which the district requested funding. No districts will receive more funding than requested. Any funds remaining after the initial calculations will be distributed to districts that were not fully funded.

Legal References

S.C. Code Ann. § 59-10-210 (2005)

General Appropriations Act for 2019-2020; Proviso 1.46

Guidelines

The U.S. Centers for Disease Control and Prevention’s Whole School, Whole Community, Whole Child (WSCC) is a student centered model which recognizes the connection between health and academic achievement and the importance of community support for schools. The WSCC model includes ten components that work together to keep students in school, in class, healthy and ready to learn: 1) Physical Education and Physical Activity, 2) Nutrition Environment and Services, 3) Health Education, 4) Social and Emotional School Climate, 5) Physical Environment, 6) Health Services, 7) Counseling, Psychological & Social Services, 8) Employee Wellness, 9) Community Involvement, and 10) Family Engagement.

The WSCC model seeks to benefit the child by better aligning the education, public health and school health goals with the objective of helping children learn lifelong healthy behaviors. Health Services is a critical component of the WSCC student centered model. In addition to providing first aid, care for the chronically and acutely ill, as well as emergent care, school nurses help students and families manage acute and chronic health conditions, they assist students in developing good health-related decision-making skills, and provide education to students, staff, and parents/guardians regarding health issues. School nurses facilitate connections to community resources and help families establish medical and dental homes. School nurses also collaborate with internal and external support services to help student and families manage stressors at school and at home. This enables students and their families to develop resilience and become advocates for their health and learning needs. The health services that school nurses provide enable students to attend school and succeed academically.

Allocations must be used to improve the school health services infrastructure by employing licensed nurses in public elementary schools. These funds help to move schools closer to meeting the national

standards of having at least one registered nurse for every 750 students in the general school population, one registered nurse for every 225 students requiring daily professional school nursing services or interventions, one registered nurse for every 125 students with complex health care needs, and additional registered nurses to meet the individual needs of students requiring daily and continuous professional nursing services.

Requirements:

- Funds must be used to place licensed nurses in elementary public schools.
- Allocations are available to local school districts on a per school basis.
- School districts must submit all required components of the allocation application to receive funding.

Allowed expenditures: Expenditures are restricted to covering the cost of salaries and fringe benefits for licensed nurses employed to work in elementary public schools.

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

936-213-100	Health Services Regular Salaries
936-213-200	Health Services Employee Benefits

Disallowed expenditures: Funds provided through this allocation may not be used for office space, office space construction, health office equipment, health office supplies, medical services, computers, software purchases, professional development, or travel.

Responsible Office:	Office of Health and Nutrition
Contact:	Victoria Ladd, 803-734-0753
E-Mail Address:	vladd@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 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 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

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

Budget amendments must be received in the Office of 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 Adult Education
Contacts: Michael King, 803-734-8300 (Budget Questions)
Kammie Reed, 803-734-1944 Data Questions)
Marcy Lynn, 803-734-8349 (Data and Program Questions)
Mary Hugee, 803-734-1566 (Budget Questions)
Fax: 803-734-3643
E-Mail Addresses: mrking@ed.sc.gov
kreed@ed.sc.gov
mjlynn@ed.sc.gov
mhugee@ed.sc.gov

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 2019-2020, Proviso 117.112 and Proviso 1.17

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 service. 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 the Department. 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 cost 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)

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** **GENERAL FUND**

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 salary 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 2019-2020

Guidelines

These funds may be used to pay for bus driver wage 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. On the basis of 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

Responsible Office:

Contact:

E-Mail Address:

Office of Transportation
Bill Tindal, 803-734-8252
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 2019-2020

Guidelines

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

The appropriate account for **allowed expenditures** is

100-255-270 Student Transportation (State Mandated) Worker’s
Compensation Tax

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

REVENUE 3171A DISTRICT CONSOLIDATION

SUBFUND 971 GENERAL FUND

REVENUE 3171B SCHOOL DISTRICT CAPITAL IMPROVEMENT

SUBFUND 972 GENERAL FUND

Allocation Formula

The appropriation for FY 2019-20 was \$50 million. The continuing resolution for FY 2020-21 did not include any additional funding for this year. As to the funds from last fiscal year, Part (A) of the proviso allocates twenty-five percent (\$12.5 million) to school districts with less than 1500 students within a Tier IV county under Title 12, which choose to consolidate with another district in that county. Applications for those funds were received by August 1, 2019. Part (B) allocates the remaining \$37.5 million and any funds not used in (A) to eligible districts for a list of priority projects, the highest priority being shared high school or career center projects that serve multiple districts with membership of less than fifteen hundred. An intent to apply process also concluded August 1, 2019, in an effort to determine the number of projects with the highest priority in the proviso. Allocations under Part (B) must be approved by the State Board of Education. Memoranda on the allocation methodology will be issued to district superintendents as they are developed and approved.

Legal Reference

General Appropriations Act for 2019–2020, Proviso 1.88

Guidelines

The South Carolina Department of Education (SCDE) currently has applications under Part (A) that exceed available funding. Guidelines on allocation and use will be issued as they are developed and approved.

The SCDE has intent to apply notices from eligible districts that also exceed available funding. The SCDE will be announcing an application process and making recommendations to the State Board of Education as required by proviso. Because the SCDE is required on expenditures under Part (B), districts receiving allocations will be required to report on uses in July 2020.

Allowed Expenditures

Part (A) funds may be used “to support costs directly related to the consolidation.” The proviso lists examples and is quoted below. These funds have carryforward authorization.

Part (B) funds may be used for a list of priority projects listed in the proviso (quoted below). The first priority is for construction of shared high school and career and technology facilities, with priority given to those with multiple districts with average membership under fifteen hundred. The lower priorities include (a) health and safety upgrades; (b) technology upgrades inside school

facilities; (c) upgrades associated with CTE programs; and (d) deferred maintenance described in the district's capital improvement plan. The proviso does not permit use for unimproved real estate, district administration facilities, or other non-school facilities including those normally identified with interscholastic sports activities.

1.88. (SDE: School Districts Capital Improvement) The funds appropriated for school district capital improvements in Proviso 112.1, shall be prioritized by the Department of Education pursuant to subsections (A) and (B).

(A) Twenty-five percent of the funds shall be made available first to a local school district or districts with an average daily membership that is less than one thousand five hundred, based on the most recent student count received by the department, and that is located within a county ranked as Tier IV pursuant to Section 12-6-3360(B) for 2018 which chooses to consolidate with another school district located in the same county. The funds may be used to support costs directly related to the consolidation which shall include, but are not limited to, salary adjustments, facilities, debt mitigation, millage rate adjustments, transportation, technology and other factors for which the district demonstrates are necessary to complete consolidation. Furthermore, the department is eligible to carry forward these funds and use them for the same purpose. On or before August 1, the eligible districts must submit a preliminary plan and timeline for pursuing consolidation, including the use of the consolidation funds requested, to the Department of Education for review and approval. When the department has approved the final plan, the districts shall forward the plan to the local legislative delegation outlining the specific request that local legislation be enacted to effect the consolidation. The legislation may include, but is not limited to, composition of the consolidated board, transition procedures, and disposition and/or assumption of district assets and liabilities. Upon approval of a consolidation plan, the department shall make an initial allocation to the impacted districts and shall allocate remaining funds upon enactment of legislation formally consolidating the districts for the benefit of the consolidated district.

(B) Any funds not used for the purposes of assisting districts eligible in (A) shall be distributed by the department to eligible districts for the purpose of funding shared school facility construction and upgrades in districts with a poverty index of seventy percent or higher or an index of taxpayer ability less than .009. For the purpose of this provision, "school facility" means only facilities necessary for instructional and related supporting purposes including, but not limited to, classrooms, libraries, media centers, laboratories, cafeterias, physical education spaces, related interior and exterior facilities, and the conduit, wiring, and powering of hardware installations for classroom computers or for area network systems. Eligible school facility projects shall include and be prioritized as follows: construction of shared high school and career and technology education facilities with priority given to districts that submit a plan for a facility that serves multiple school districts with average daily membership counts of less than one thousand five hundred and then for the following purposes: (a) health and safety upgrades; (b) technology upgrades inside school facilities; (c) upgrades associated with career and technology education programs; and (d) deferred maintenance needs as described in the district's capital improvement plan. For purposes of this provision, school facilities shall not include unimproved real property, centralized district administration facilities, or other facilities, including those normally identified with interscholastic sports activities.

(i) The department shall develop and maintain an application process for school districts to request funding for qualified school projects and establish policies, procedures, and priorities for the making of grants pursuant to this provision. At least twice a year and upon receipt of applications pursuant to

the application process adopted by the department, the department shall prioritize the eligible projects with the greatest need and shall submit a list of recommended grant awards to the State Board of Education. Grants shall be awarded upon an affirmative vote of the State Board.

(ii) The financial assistance provided to school districts pursuant to this provision must be used for the eligible school facility project. The department is responsible for establishing policies and procedures to ensure that funds are expended in a manner consistent with this provision.

(C) Following the close of the fiscal year, the department shall submit a report on the expenditure of funds pursuant to subsections (A) and (B) for the preceding year to the Governor, the Chairman of the Senate Finance Committee, the Chairman of the House Ways and Means Committee, the Chairman of the Senate Education Committee, and the Chairman of the House Education and Public Works Committee

The appropriate accounts for **allowed expenditures**:

Because a variety of program activities are permissible, appropriate account numbers will be determined based on the services provided and goods delivered in accordance with each districts approved plan in part A and/or B.

Responsible Office:	Division of Data, Technology and Agency Operations
Contact:	Betsy Carpentier, 803-734-3224
E-mail Address:	bcarpentier@ed.sc.gov

REVENUE **3180** **STATE AID TO CLASSROOMS - FRINGE BENEFITS
EMPLOYER CONTRIBUTIONS
(No Carryover Provision)**

SUBFUND **100** **GENERAL FUND**

Allocation Formula

In accordance with Section 59-21-160 of the South Carolina Code of Laws, the Department of Education shall allocate 100 percent of the available funds based on the Education Finance Act (EFA) formula. Allocations will be updated at the 45th day of the current school year.

Funds are allocated monthly to cover the employer portion of the state retirement, group life insurance, social security, and health insurance for public school employees.

Legal References

S.C. Code Ann. § 59-20-40; S.C. Code Ann. § 59-21-160 (2004); S.C. Code Ann. § 1-11-710(A)(2) (2004)

General Appropriations Act for 2019-2020, Proviso 1.3 and 1.5

Guidelines

Proviso 1.5 states that “funds allocated for school district employer contributions must be used first by each district to cover the cost of fringe benefits for personnel required by the Defined Program, **food service personnel** and other personnel required by law. Once a district has expended all state allocated funds for fringe benefits, the district may utilize food service revenues to fund a proportionate share of fringe benefits costs for food service personnel.”

The appropriate accounts for **allowed expenditures** are

- 100-100-200** Instruction Employee Benefits
- 100-200-200** Support Services Employee Benefits
- 100-300-200** Community Services Employee Benefits

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

Responsible Office: Office of Finance
Contact: Melanie Cooper, 803-734-8135
E-Mail Address: mcooper@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 2019-2020, Proviso 1.6

Background

Retiree insurance is managed by the State Fiscal Accountability Authority. 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: Melanie Cooper, 803-734-8135
E-Mail Address: mcooper@ed.sc.gov

REVENUE 3186 STATE AID TO CLASSROOMS – TEACHER SALARY INCREASE

SUBFUND 100 GENERAL FUND

Allocation Formula

- A. The initial allocation is based on the prior year’s professional certified staff listing using the EIA factor and a growth factor.
- B. Final allocation is based on the current year’s professional certified staff listing as of the 135th day of school. Eligibility for staff members is determined by each member’s position code, instructional FTE, and term of employment for the first 135 days of school. Entitlement for each full-time eligible certified staff member is calculated by multiplying the prior year’s base state minimum salary (first figures) as listed in each cell of the teacher salary schedule for educational level and years of experience by the EIA supplement factor as shown on the final “Current Year’s State Minimum Salary Schedule.”
- C. The name, current-year salary, and other required variables for noncertified staff members must be entered on the staff listing by the school district.
- D. Salary supplement for noncertified personnel in position codes 18, 36, 37, 38, 39, and 40 is calculated as follows:

$$\frac{\text{annual salary} - \text{federal funds} \times \text{current EIA factor}}{1 + \text{current EIA factor}}$$

Legal Reference

General Appropriations Act for 2019-2020, Proviso 1.3

Guidelines

For Fiscal Year 2020-2021 funds must be used to increase the statewide minimum salary schedule by 4%.

School districts are required to maintain local salary supplements per teacher, no less than their prior year’s level. For FY 2019-2020, 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. Funds appropriated in Part IA, Section 1, VIII.C.2. for Teacher Salaries must be used to increase salaries of those teachers eligible pursuant to Section 59-20-50(4)(b), to include classroom teachers, librarians, guidance counselors, psychologists, social workers, occupational and physical therapists, school nurses, orientation/mobility instructors, and audiologists in the school districts of the state. Criteria in §59-20-50(4)(b) include teachers who demonstrate minimum knowledge proficiency by meeting at least one of the following criteria:

- holding a valid professional certificate,
- having a score of 425 or greater on the commons examination of the National Teacher Examination
- meeting the minimum qualifying score on the appropriate subject area of the teacher exam, or
- meeting the minimum standards on the basic skills examination as prescribed by the State Board of Education provided in Section 2 of the Education Improvement Act (Act 187) of 1979.

Responsible Office: Office of Finance
Contact: Melanie Cooper, 803-734-8135
E-Mail Address: mcooper@ed.sc.gov

REVENUE **3187** **TEACHER SUPPLIES**
(NO CARRYOVER PROVISION)

SUBFUND **917** **GENERAL FUND**

Allocation Formula

To offset expenses incurred by eligible employees for supplies directly related to the education of students, an allocation of \$275 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. In the 2020-2021 school year, the per teacher allocation will be \$275.

Legal Reference

General Appropriations Act for 2019-2020, Proviso 1A.9

Guidelines

All certified and non-certified public school teachers identified in PCS, certified special school classroom teachers, certified media specialists, certified guidance counselors, career specialists (position codes 03 - 11, 17, 18 and 23) and lead teachers employed in a publically 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 \$275 each to offset expenses incurred by them for teacher supplies and materials. Funds shall be disbursed by the Department to school districts by July 15, based on the last reconciled Professional Certified staff (PCS) listing from the previous year. Any deviation in the PCS 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 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 school for the current contract year. This reimbursement shall not be considered by the state as taxable income.

Funds distributed to school districts or allocated to school districts 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 the Department 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	Guidance Services Supplies and Materials
917-222-410	Library and Media Services Supplies and Materials

Responsible Office:	Office of Finance
Contact:	Melanie Cooper, 803-734-8135
E-Mail Address:	mcooper@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 2019-2020, Proviso 1.3 and 1.10

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

Responsible Office:	Office of Finance
Contact:	Melanie Cooper, 803-734-8135
E-Mail Address:	mcooper@ed.sc.gov

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

Allocation Formula

Facility school districts are entitled to receive the current year base student cost multiplied by the Education Finance Act (EFA) pupil weighting for homebound pupils of 2.10.

Legal Reference

General Appropriations Act for 2019-2020, Proviso 1.39

Guidelines

- 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.
- 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 RTF's for the educational programs and services provided directly by the RTFs.
- 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 educational services by a facility school district shall not be eligible for funding through the EFA.
- 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.

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**	100-200-100**
100-100-200	100-200-200
100-100-300	100-200-300
100-100-400	100-200-400
100-100-500	100-200-500
100-100-600	100-200-600

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:	Nancy Williams, 803-734-8108
E-Mail Address:	nwilliams@ed.sc.gov

Section 7

**Education Lottery Act Programs
(Listed by Subfund Code)**

Revenue Code	Subfund	Lottery Program Description	2018-2019 Allocation	Page Number
3670	970	School Safety – Facility and Infrastructure Safety Upgrades - Carryover	\$15,000,000	102

REVENUE **3670** **SCHOOL SAFETY – FACILITY AND INFRASTRUCTURE
SAFETY UPGRADES
CARRYOVER**

SUBFUND **970** **EDUCATION LOTTERY ACT**

Allocation Formula

Of the lottery funds appropriated to the Department of Education for School Safety - Facility and Infrastructure Safety Upgrades, the department shall allocate the funds to school districts for the purpose of funding life safety infrastructure for school facilities projects. Eligible school facility projects shall include, but not necessarily be limited to items such as: (a) door locks, (b) security cameras, (c) metal detectors, (d) lifesaving medical equipment and (e) equipment related to school resource officers, excluding vehicles.

Legal Reference

General Appropriations Act for 2018-2019, Proviso 1.98

Guidelines

For purposes of this provision, school facilities shall not include unimproved real property, centralized district administration facilities, or other facilities, including those normally identified with interscholastic sports activities.

The department shall develop and maintain an application process for school districts to request funding for qualified school projects and establish policies, procedures, and priorities for the making of grants pursuant to this provision. In establishing these procedures, the department shall utilize the school facilities report among other sources. At least twice a year and upon receipt of applications pursuant to the application process adopted by the department, the department shall prioritize the eligible projects with the greatest need and shall submit a list of recommended grant awards to the State Board of Education. Grants shall be awarded upon an affirmative vote of the State Board. The financial assistance provided to school districts pursuant to this provision must be used for the eligible school facility project. The department is responsible for establishing policies and procedures to ensure that funds are expended in a manner consistent with this provision.

Following the close of the fiscal year, the department shall submit an annual report of its activities for the preceding year to the Governor, the Chairman of the Senate Finance Committee and the Chairman of the House Ways and Means Committee.

The appropriate accounts for **allowed expenditures** are

970-258-300	Support Services Purchased Services
970-258-400	Support Services Supplies and Materials
970-258-500	Support Services Capital Outlay
970-266-300	Support Services Purchased Services
970-266-400	Support Services Supplies and Materials

970-266-500

Support Services Capital Outlay

Responsible Office:

Office of Finance

Contact:

Steven Strother, 803-734-8885

E-Mail Address:

sgstrother@ed.sc.gov

Section 8

**Federal Funded Programs
(Listed by Revenue Code)**
All Funding for Federal programs are listed as estimates

Revenue Code	Subfund	Federal Program	2020-2021 Awards	Page Number
4210	207	Perkins Aid, Title I	\$21,447,519	106
4310	201	Title I, Part A, Basic State Grant Programs (carryover provision)	\$276,251,705	112
4310	235	Title I, Part C, Migrant Education	\$757,185	114
4310	221/236	Title I, Part D, Neglected and Delinquent	\$1,859,082	116
4310	237	Title I, Section 1003(A) School Improvement (carryover provision) – Targeted Support and Improvement	13,536,334	118
	239	Comprehensive Support and Improvement	5,801.286	
4312	251	Rural and Low-Income, Title V	\$2,482,406	120
4314	234	School Improvement Grants	\$7,137,872	122
4320	252	Public Charter School Grant	\$19,488,376	124
4341	264	Language Instruction for English Learners and Immigrant Students, Title III	\$5,102,291	126
4343	232	McKinney-Vento Homeless Educational Assistance Act	\$1,711,223	128
4351	267	Supporting Effective Instruction	\$6,350,835	131
4400	243	Adult Education	\$9,321,341	136

4510	203	Individuals with Disabilities Education Act (IDEA)	\$186,823,975	141
4520	205	IDEA Preschool Grants	\$7,371,514	146
4800/4991	600	School Food Service Programs	\$305,000,000	149
4924	224	Nita M/ Lowey 21st Century Community Learning Centers, Title IV	\$19,488,376	153
4935	830	SC AWARE	\$1,760,408	159
4971	601	Coronavirus Aid, Relief, and Economic Security Act (CARES) – Additional Food Service Cost	\$7,854,042	160
4973	217	Coronavirus Aid, Relief, and Economic Security Act (CARES) – Academic Recovery Camps (ARC)	\$2,429,468	161
4973	217	Coronavirus Aid, Relief, and Economic Security Act (CARES) – Learn, Evaluate, Analyze and Prepare (LEAP)	\$58,484,482	163
4973	217	Coronavirus Relief Fund (CRF) per pupil allocation	\$84,264,890	165
4974	218	Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) - Elementary and Secondary School Emergency Relief Fund (ESSER III)	\$1,900,846,338	167
4975	220	Coronavirus Aid, Relief, and Economic Security (CARES) Act Elementary and Secondary School Emergency Relief Fund (ESSER)	\$194,680,042	171
4977	225	Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) - Elementary and Secondary School Emergency Relief Fund (ESSER II)	\$846,728,746	174
4997	210	Title IV SSAE – Student Support & Academic Enrichment	\$17,618,928	178

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) which amended the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV) Title I; as amended; (PL 115–224, § 6,) 20 U.S.C. § 2301 *et seq.*

CFDA (Catalog of Federal Domestic Assistance) 84.048

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 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 more 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 having 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)

- 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. Proper sales procedures must be established by the LEA 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. Proper sales procedures must be established by the LEA 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](#). Mail the completed form to Melissa Benton at the Office of Career and Technical Education, South Carolina Department of Education, 917 Rutledge Building, 1429 Senate Street, Columbia, SC 29201 or email a scanned copy 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 regards 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 uses of funds are 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**:

207-114-100	207-115/116-100	207-200-100**	207-300-100**
207-114-200	207-115/116-200	207-200-200	207-300-200
207-114-300	207-115/116-300	207-200-300	207-300-300
207-114-400	207-115/116-400	207-200-400	207-300-400
207-114-500	207-115/116-500	207-200-500	
207-114-600	207-115/116-600	207-200-600	

****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 and Technical Education
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

CFDA (Catalog of Federal Domestic Assistance) 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 (CFDA 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**	201-200-100**	201-300-100**	201-400-100
201-100-200	201-200-200	201-300-200	201-400-200
201-100-300	201-200-300	201-300-300	201-400-300
201-100-400	201-200-400	201-300-400	201-400-400
201-100-500	201-200-500	201-300-500	201-400-700
201-100-600	201-200-600	201-300-600	
		201-300-700	

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:	Jewell Stanley, 803-734-8131
E-Mail Address:	JStanley@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 needs assessment completed by participating LEAs/LOAs.

Legal References

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

CFDA (Catalog of Federal Domestic Assistance) 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 recruitment, parental involvement, program evaluation, professional development, and administration of the program.

The appropriate accounts for **allowed expenditures** are

235-100-100**	235-200-100**	235-300-100**
235-100-200	235-200-200	235-300-200
235-100-300	235-200-300	235-300-300
235-100-400	235-200-400	235-300-400
235-100-500	235-200-500	235-300-500
235-100-600	235-200-600	235-300-600
235-413-720	Payments to Nonpublic Schools	

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, 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

CFDA (Catalog of Federal Domestic Assistance) 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**	221-200-100**	221-300-100**
221-100-200	221-200-200	221-300-200
221-100-300	221-200-300	221-300-300
221-100-400	221-200-400	221-300-400
221-100-500	221-200-500	221-300-500
221-100-600	221-200-600	221-300-600
236-100-100**	236-200-100**	236-300-100**
236-100-200	236-200-200	236-300-200
236-100-300	236-200-300	236-300-300
236-100-400	236-200-400	236-300-400
236-100-500	236-200-500	236-300-500
236-100-600	236-200-600	236-300-600

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: Basil Harris, 803-734-8373
E-Mail Address: bharris@ed.sc.gov

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

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

CFDA (Catalog of Federal Domestic Assistance) 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 this part is a portion of the Title I, Part A federal allocation is awarded 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**	237-200-100**	237-300-100**	237-416-720
237--100-200	237-200-200	237-300-200	
237--100-300	237-200-300	237-300-300	
237--100-400	237-200-400	237-300-400	
237--100-500	237-200-500	237-300-500	
237-100-600	237-200-600	237-300-600	

239-100-100**	239-200-100**	239-300-100**	239-416-720
239-100-200	239-200-200	239-300-200	
239-100-300	239-200-300	239-300-300	
239-100-400	239-200-400	239-300-400	
239-100-500	239-200-500	239-300-500	
239-100-600	239-200-600	239-300-600	

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: Jewell Stanley, 803-734-8131
E-Mail Address: JStanley@ed.sc.gov

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

CFDA (Catalog of Federal Domestic Assistance) 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.

In order 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 of 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**	251-200-100**
251-100-200	251-200-200
251-100-300	251-200-300
251-100-400	251-200-400
251-100-500	251-200-500
251-100-600	251-200-600

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:	Jewell Stanley, 803-734-8131
E-Mail Address:	jstanley@ed.sc.gov

REVENUE 4314 SCHOOL IMPROVEMENT GRANTS

SUBFUND 234 SPECIAL REVENUE FUND

Allocation Formula

The School Improvement Grants (SIG) program is a federal formula grant program that is awarded to state education agencies (SEAs) via a competition. The SCDE uses SIG funds to make competitive subgrants to local education agencies (LEAs) that demonstrate the greatest need for the funds and the strongest commitment to use the funds to provide adequate resources in order to raise substantially the achievement of students in their lowest-performing schools.

Legal References

Title I, Part A, Section 1003(g) 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

American Recovery and Reinvestment Act of 2009, (Pub.L. 111-5).

CFDA (Catalog of Federal Domestic Assistance) 84.377A

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 these funds is to help SEAs and LEAs address the needs of schools identified through federally approved criteria as persistently lowest achieving schools (PLAS) in order to improve student achievement through SEAs and LEAs targeting activities. These funds are to be used to leverage change and improve technical assistance through SEAs and LEAs targeting activities towards measurable outcomes.

The appropriate accounts for **allowed expenditures** are

- | | |
|---------------|-------------------------------|
| 200-100-100** | 200-200-100** |
| 200-100-200 | 200-200-200 |
| 200-100-300 | 200-200-300 |
| 200-100-400 | 200-200-400 |
| 200-100-500 | 200-200-500 |
| 200-100-600 | 200-200-600 |
| 200-413-720 | Payments to Nonpublic Schools |

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. However, prior approval of all changes to any line item exceeding 10 percent of the approved budget is required.

**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 School Transformation
Contact:	David Long, 803-734-0483
E-Mail Address:	dlong@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 grants 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 grant 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)

CFDA (Catalog of Federal Domestic Assistance) 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 GRANTS

The purpose of planning-implementation grants 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 grant 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 grant’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

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 grant 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 revised 1/2/2018.

Responsible Office: Office of School Transformation
Contact: Kimberly Mack, 803-734-5849
E-Mail Address: charterschoolgrant@ed.sc.gov

REVENUE **4341** **LANGUAGE INSTRUCTION FOR ENGLISH LEARNERS
AND IMMIGRANT STUDENTS – TITLE III**

SUBFUND **264** **SPECIAL REVENUE FUND**

Allocation Formula

Allocations will be made to districts based upon the population of English Learners and immigrant children within the district in relation to the population of ELs and immigrant children in the State, using a per pupil formula basis.

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
CFDA (Catalog of Federal Domestic Assistance) 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 English Learners, including immigrant children and youth, attain English proficiency and meet the same challenging state academic standards that other students are expected to meet.
- Provide enhanced instructional and supplemental support opportunities for immigrant students and their families.
- Title III funds must supplement, not supplant, state, local, and other federal funds, including Title I funds.

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

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
Contact:	Susan Murphy, 803-734-1601
E-Mail Address:	smurphy@ed.sc.gov

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 program on a formula basis to the South Carolina Department of Education (SCDE) to coordinate, manage, and monitor a competitive McKinney-Vento subgrant program for LEAs. The number of grants awarded depends on the amount of federal McKinney-Vento money allocated to the state. Awards will not exceed \$85,000 under current award guidelines.

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.*

CFDA (Catalog of Federal Domestic Assistance) 84.196A

Guidelines

The McKinney-Vento funds are 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 that are 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 English 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 nonhomeless 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. Activities to address the particular needs of homeless children and youths that may arise from domestic violence and parental mental health or substance abuse problems.
13. 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.
14. The provision of school supplies, including those supplies to be distributed at shelters or temporary housing facilities, or other appropriate locations.
15. 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**	232-200-100**	232-300-100
232-100-200	232-200-200	232-300-200
232-100-300	232-200-300	232-300-300
232-100-400	232-200-400	232-300-400
232-100-500	232-200-500	232-300-500
232-100-600	232-200-600	232-300-600
232-400-700		

**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: Linda Mirabal-Pace, 803-734-6010
E-Mail Address: lpace@ed.sc.gov

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 an 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 individual's 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
CFDA (Catalog of Federal Domestic Assistance) 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
CFDA (Catalog of Federal Domestic Assistance) 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 Grant and the Generational Family Services Grant 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. Generational Family Services (GFS);
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, workplace adult education and literacy, workforce preparation, and integrated education and training are required activities for the Adult Education Grant.

The purpose of the AEFLA Generational Family Services (GFS) 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 GFS 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) Grant 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 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 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 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 Adult Education.

Budget amendments must be received in the Office of 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 Adult Education
Contacts: Mike King, 803-734-8300 (Budget Questions)
Harriette Jenerette, 803-734-4708 (GFS Program Questions)
Wendy Griffin, 803-734-8069 (IEL/CE Program Questions)
Rose Heath, 803-734-8080 (Correction Education Program Questions)
Andrena Duren, 803-734-0762 (Adult Education Program Questions)
Kammie Reed, 803-734-1944 (Data Questions)
Mary Hugee, 803-734-1566 (Budget 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 will be distributed based on public and private school enrollment, and the remaining 15 percent of the funds will be distributed based on a pro rata share of the number of students eligible for free and reduced-price lunch.

Legal References

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

CFDA (Catalog of Federal Domestic Assistance) 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, 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

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 a certain minimum 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

Preschool Handicapped Speech (5-yr.-Olds)

	Salaries
203-131-200	Preschool Handicapped Speech (5-yr.-Olds) Employee Benefits
203-131-300	Preschool Handicapped Speech (5-yr.-Olds) Purchased Services
203-131-400	Preschool Handicapped Speech (5-yr.-Olds) Supplies and Materials
203-131-500	Preschool Handicapped Speech (5-yr.-Olds) Capital Outlay
203-131-600	Preschool Handicapped Speech (5-yr.-Olds) Other Objects
203-132-100	Preschool Handicapped Itinerant (5-yr.-Olds) Salaries
203-132-200	Preschool Handicapped Itinerant (5-yr.-Olds) Employee Benefits
203-132-300	Preschool Handicapped Itinerant (5-yr.-Olds) Purchased Services
203-132-400	Preschool Handicapped Itinerant (5-yr.-Olds) Supplies and Materials
203-132-500	Preschool Handicapped Itinerant (5-yr.-Olds) Capital Outlay
203-132-600	Preschool Handicapped Itinerant (5-yr.-Olds) Other Objects
203-133-100	Preschool Handicapped Self-Contained (5-yr.-Olds)

	Salaries
203-133-200	Preschool Handicapped Self-Contained (5-yr.-Olds) Employee Benefits
203-133-300	Preschool Handicapped Self-Contained (5-yr.-Olds) Purchased Services
203-133-400	Preschool Handicapped Self-Contained (5-yr.-Olds) Supplies and Materials
203-133-500	Preschool Handicapped Self-Contained (5-yr.-Olds) Capital Outlay
203-133-600	Preschool Handicapped Self-Contained (5-yr.-Olds) Other Objects
203-134-100	Preschool Handicapped Homebased (5-yr.-Olds) Salaries
203-134-200	Preschool Handicapped Homebased (5-yr.-Olds) Employee Benefits
203-134-300	Preschool Handicapped Homebased (5-yr.-Olds) Purchased Services
203-134-400	Preschool Handicapped Homebased (5-yr.-Olds) Supplies and Materials
203-134-500	Preschool Handicapped Homebased (5-yr.-Olds) Capital Outlay
203-134-600	Preschool Handicapped Homebased (5-yr.-Olds) Other Objects
203-135-100	Preschool Handicapped Speech (3- & 4-yr.-Olds) Salaries
203-135-200	Preschool Handicapped Speech (3- & 4-yr.-Olds) Employee Benefits
203-135-300	Preschool Handicapped Speech (3- & 4-yr.-Olds) Purchased Services
203-135-400	Preschool Handicapped Speech (3- & 4-yr.-Olds) Supplies and Materials
203-135-500	Preschool Handicapped Speech (3- & 4-yr.-Olds) Capital Outlay
203-135-600	Preschool Handicapped Speech (3- & 4-yr.-Olds) Other Objects
203-136-100	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Salaries
203-136-200	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Employee Benefits
203-136-300	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Purchased Services
203-136-400	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Supplies and Materials
203-136-500	Preschool Handicapped Itinerant (3- & 4-yr.-Olds)

	Capital Outlay
203-136-600	Preschool Handicapped Itinerant (3- & 4-yr.-Olds) Other Objects
203-137-100	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Salaries
203-137-200	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Employee Benefits
203-137-300	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Purchased Services
203-137-400	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Supplies and Materials
203-137-500	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Capital Outlay
203-137-600	Preschool Handicapped Self-Contained (3- & 4-yr.-Olds) Other Objects
203-138-100	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Salaries
203-138-200	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Employee Benefits
203-138-300	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Purchased Services
203-138-400	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Supplies and Materials
203-138-500	Preschool Handicapped Homebased (3- & 4-yr.-Olds) Capital Outlay
203-138-600	Preschool Handicapped Homebased (3- & 4-yr.-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	Other Special Programs (including PPPSC) Salaries
203-149-200	Other Special Programs (including PPPSC) Employee Benefits
203-149-300	Other Special Programs (including PPPSC) Purchased Services
203-149-400	Other Special Programs (including PPPSC) Supplies and Materials
203-149-500	Other Special Programs (including PPPSC) Capital Outlay
203-149-600	Other Special Programs (including 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

*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.

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 will be distributed to school districts based on public and private school enrollment, and the remaining 15 percent of the funds will be distributed to districts based on a pro rata share of the number of children eligible for free and reduced-price lunch.

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.

CFDA (Catalog of Federal Domestic Assistance) 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, 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

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	Other Special Programs (including PPPSC) Salaries
205-149-200	Other Special Programs (including PPPSC) Employee Benefits
205-149-300	Other Special Programs (including PPPSC) Purchased Services
205-149-400	Other Special Programs (including PPPSC) Supplies and Materials
205-149-500	Other Special Programs (including PPPSC) Capital Outlay
205-149-600	Other Special Programs (including 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

**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.

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)
CFDA (Catalog of Federal Domestic Assistance), 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 on a monthly basis 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 (CFDA 10.553)

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 the 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 (CFDA 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 (CFDA 10.556)

The Special Milk Program provides milk to children in schools, child care 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 child care 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 (CFDA 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 on a monthly basis 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 2020-2021 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

Responsible Office:	Office of Health and Nutrition
Contact:	Donna Davis, 803-734-0080
E-Mail Address:	ddavis@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 grants to eligible entities.

Funds will be awarded on a competitive basis to school districts and other organizations. The purpose of this funding is to 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 grants 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.

Grants 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 \$200,000 in year one and year two for programs operating 12 or more hours per week; \$183,700 in year one and year two for programs operating 11 hours per week; and \$167,000 in year one and year two for programs operating 10 hours per week. Funding for year three will be reduced by 10% and year four reduced by 5% for all applicants. Funding for summer programming (optional) may not exceed \$60,000 in year one and year two; \$54,000 in year three and \$51,300 in year four for programs operating 16 or more 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. (CFDA 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 grants, subject to the availability of funds, for the purpose of establishing or expanding activities in community learning centers. These grants 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.

Section 4205 of the ESEA, as amended, “Authorized Activities,” states the following:

- (c) PRINCIPLES OF EFFECTIVENESS.—
- (1) IN GENERAL.—For a program or activity developed pursuant to this part to meet the principles of effectiveness, such program or activity shall—
- (A) be based upon an assessment of objective data regarding the need for before and after school programs (including during summer recess periods) and activities in the schools and communities;
- (B) be based upon an established set of performance measures aimed at ensuring the availability of high quality academic enrichment opportunities; and
- (C) if appropriate, be based upon scientifically based research that provides evidence that the program or activity will help students meet the State and local student academic achievement standards.

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.

Grantees 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

224-139-100	Early Childhood Programs Salaries
224-139-200	Early Childhood Programs Employee Benefits
224-139-300	Early Childhood Programs Purchased Services
224-139-400	Early Childhood Programs Supplies and Materials

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	Guidance Services Salaries
224-212-200	Guidance Services Employee Benefits
224-212-300	Guidance Services Purchased Services
224-212-400	Guidance 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

Responsible Office: Office of Student Intervention Services
Contact: Joyce Patterson, 803-734-8291
E-Mail Address: jypatterson@ed.sc.gov

REVENUE **4935** **SC AWARE**
SUBFUND **830** **FEDERAL**

Allocation Formula

These funds are sub granted to partners listed in the Project AWARE State Education Agency grant awarded to the SCDE from the US Department of Health and Human Services Substance Abuse and Mental Health Services Administration.

Legal Reference

This award is pursuant to the authority of Section 520A (42 USC § 290bb-32) of the Public Health Service Act, as amended and is subject to the requirements of this statute.

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 must be used for services, activities, and materials that support South Carolina’s AWARE aims to build the state’s capacity to increase awareness of school mental health services statewide; to provide a multi-tiered system of supports to address mental and behavioral issues within the partnering school districts, their schools, and their communities; and to provide training to help partnering districts respond appropriately to students, families, and caregivers.

Allowed Expenditures

830-213-100	Health Services Salaries
830-213-200	Health Services Employee Benefits
830-213-300	Health Services Purchased Services
830-213-400	Health Services Supplies and Materials

Responsible Office: Office of Student Intervention Services
Contact: Beatrice Koon, 803-734-1547
E-mail Address: bkoon@ed.sc.gov

REVENUE **4971** **CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES) – ADDITIONAL FOOD SERVICE COST**

SUBFUND **601** **FOOD SERVICES**

Allocation Formula

The South Carolina Department of Education (SCDE) requested a portion of the Coronavirus Aid, Relief, and Economic Security (CARES) Act Funds from the Governor and the General Assembly to offset the increased costs of operating nutrition programs during the COVID-19 crisis.

Legal References

Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Pub. L. No. 116-136 (March 27, 2020)

Guidelines

Funds may be used to offset the increased costs of operating nutrition programs during the COVID-19 crisis.

The appropriate accounts for **allowed expenditures** are

601-256-100	Food Services Salaries
601-256-200	Food Services Employees Benefits
601-256-300	Food Services Purchased Services
601-256-400	Food Services Supplies and Materials
601-256-500	Food Services Capital Outlay
601-256-600	Food Services Other Objects

Responsible Office:	Office of Finance
Contact:	Steven Strother, 803-734-8885
E-Mail Address:	sgstrother@ed.sc.gov

REVENUE **4973** **CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES) – ACADEMIC RECOVERY CAMPS (ARC)**

SUBFUND **217** **SPECIAL REVENUE FUND**

Allocation Formula

The amount ultimately allocated to each district for ARC is contingent on the number of students enrolled in a face to face academic recovery camp.
The State Department of Education (SCDE) will provide a total district allocation and not an allocation for each ratio.

Legal References

ACT 142 of 2020

Guidelines

The South Carolina General Assembly authorized the SCDE to reimburse public school districts up to \$210,700,000 from Coronavirus Relief Funds (CRF) for the cost of providing unbudgeted instructional support beyond the number of days and hours required by state law. One of the components of the authorization was to provide additional support for face-to-face instruction for any at-risk students in kindergarten through third grade residing in the school district for Academic Recovery Camps (ARC) in reading and mathematics during the summer.

The following ratios were used by the SCDE to develop the district ARC allocations:

- One teacher for every twelve students;
- One teacher aide for every twelve students;
- One nurse for every 200 students;
- One counselor for every 250 students;
- One administrator for every 250 students;
- One reading coach for every 250 students;
- One custodian for every 250 students;
- One bus driver for every 26 students;
- \$750 per student for instructional supplies, materials, and diagnostic tools;
- \$0.40 per meal for meal costs; and
- \$0.40 per meal for additional labor costs.

ARC funds should be used to compensate those individuals that will be paid outside of their normal contract. For ARC, a teacher is defined as an individual included in the Professional Certified Staff System’s (PCS) position codes 03,05,06,07, and 08. While each district’s average salary for the positions referenced were considered in the ARC allocations, districts have the flexibility to compensate staff at a lower negotiated rate for the shortened summer hours. The SCDE will provide a total district allocation and not an allocation for each ratio. Therefore, a district may choose to utilize its allocation to employ positions at the necessary levels to best meet the needs of the students in its

specific summer camp. For example, districts have the ability to utilize a higher teacher aide to student ratio to employ another nurse for the ARC program. Similarly, districts can choose to utilize unexpended per pupil funding for supplies, materials, and tools to employ an additional teacher or provide needed supports for students with disabilities. Districts also have the flexibility to use custodian funding to purchase needed cleaning and sanitizing supplies.

The appropriate accounts for **allowed expenditures** are

217-100-100-ACRC**	Instruction Salaries
217-100-200-ACRC	Instruction Employee Benefits
217-100-300-ACRC	Instruction Purchased Service
217-100-400-ACRC	Instruction Supplies and Materials
217-200-100-ACRC**	Support Services Salaries
217-200-200-ACRC	Support Services Employee Benefits
217-200-300-ACRC	Support Services Purchased Service
217-200-400-ACRC	Support Services Supplies and Materials

**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: Steven Strother, 803-734-8885
E-Mail Address: sgstrother@ed.sc.gov

REVENUE **4973** **CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES) LEARN, EVALUATE, ANALYZE, AND PREPARE (LEAP)**

SUBFUND **217** **SPECIAL REVENUE FUND**

Allocation Formula

Allocation was based upon per pupil count and the actual district expenditure incurred. Districts are only able to seek reimbursement for salary and fringe associated with educators and staff that participate in the face-to-face LEAP program. LEAP funds should be used to compensate those individuals that will be paid outside of their normal contract. The South Carolina Department of Education (SCDE) will provide a total allocation amount for LEAP and not an allocation for each allowable position code or activity.

Legal References

ACT 142 of 2020

Guidelines

The South Carolina General Assembly authorized the SCDE to reimburse public school districts up to \$210,700,000 from Coronavirus Relief Funds (CRF) for the cost of providing unbudgeted instructional support beyond the number of days and hours required by state law. One of the components of the authorization was to provide students in grades pre-kindergarten through eighth five additional instructional days at the start of the school year. These five early days have been identified as Learn, Evaluate, Analyze, and Prepare (LEAP) days.

Districts should place the highest priority on engaging students that have demonstrated significant learning gaps or specialized needs, such as students that:

- Experienced low engagement during the 2020 distance learning period;
- Have demonstrated learning gaps on prior assessments and diagnostic tools;
- Are in process for evaluation related to special education or English learner status; and/or
- Are homeless or migrant.

LEAP days must occur at the start of the traditional school calendar. LEAP days do not have to be done consecutively so long as they come before start of traditional school calendar. LEAP days cannot be used to extend traditional school calendar days or provide instruction on weekends. Districts may schedule the LEAP days *prior* to the typical days allocated for teacher preparation at the start of a year or *after* the teacher preparation days.

In planning for LEAP days, districts should develop a clear plan to document and communicate activities and desired outcomes. These activities may include:

- Revisiting Prior Content and Skills

- Diagnostic Activities
- Data Analysis
- Social and Emotional Preparation
- Review of Individual Education Programs (IEPs)
- Establishing Routines and Procedures
- Professional Development

Adequate documentation must be maintained and submitted to SCDE to justify the allowability of all charges charged to the program. If an expenditure is deemed unallowable, the district will be required to refund the SCDE for all questionable amounts reimbursed. The SCDE reserves the right to audit all books and records associated with this award. Documentation for LEAP funding should be maintained for six (6) years after the end of the program.

The appropriate accounts for **allowed expenditures** are

217-100-100-LEAP**	Instruction Salaries
217-100-200-LEAP	Instruction Employee Benefits
217-100-300-LEAP	Instruction Purchased Service
217-100-400-LEAP	Instruction Supplies and Materials
217-200-100-LEAP**	Support Services Salaries
217-200-200-LEAP	Support Services Employee Benefits
217-200-300-LEAP	Support Services Purchased Service
217-200-400-LEAP	Support Services Supplies and Materials

**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:	Steven Strother, 803-734-8885
E-Mail Address:	sgstrother@ed.sc.gov

REVENUE **4973** **CORONAVIRUS RELIEF FUND (CRF)**
PER PUPIL ALLOCATION

SUBFUND **217** **SPECIAL REVENUE FUND**

Allocation Formula

The Coronavirus Relief Fund (CRF) per pupil allocation should be used to fund COVID related expenditures incurred between July 1, 2020 and September 30, 2021.

Legal References

Coronavirus Aid, Relief, and Economic Security Act (CARES Act), Pub. L. No. 116-136 (March 27, 2020)

Guidelines

The General Assembly has approved the following activities as it relates to funding of COVID related expenditures:

- 1) School safety measures taken in response to COVID-19 including, but not limited to, purchasing masks, gloves, wipes, hand sanitizer, face shields, cleaning solution, Plexiglass, and other cleaning equipment and supplies;
- 2) Hire or contract for school nurse services for those schools that do not have a full-time school nurse;
- 3) Tutoring, supplemental services, and support services to include services for unengaged students, interventionists, and after school learning extensions that prioritize face-to-face instruction focused on students with identified reading or math difficulties and students with IEPs to address deficits resulting from COVID-19; and
- 4) Technology purchases of devices and connectivity equipment to support online learning resulting from COVID-19.

Districts are to report quarterly on the use of CRF funds to the South Carolina Department of Education (SCDE). Adequate documentation must be maintained and submitted to the SCDE to justify the allowability of all costs paid for with CRF funds. If an expenditure is later deemed unallowable, the district will be required to refund SCDE for all questionable costs. The SCDE reserves the right to audit all books and records associated with this award. Documentation for CRF funding should be maintained for six (6) years after the end of the program.

The appropriate accounts for **allowed expenditures** are

217-100-100-CRF	Instruction Salaries
217-100-200-CRF	Instruction Employee Benefits
217-100-300-CRF	Instruction Purchased Service
217-100-400-CRF	Instruction Supplies and Materials
217-200-100-CRF	Support Services Salaries

217-200-200-CRF	Support Services Employee Benefits
217-200-300-CRF	Support Services Purchased Service
217-200-400-CRF	Support Services Supplies and Materials

**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:	Steven Strother, 803-734-8885
E-Mail Address:	sgstrother@ed.sc.gov

REVENUE	4974	CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT (CRRSA) - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER III)
SUBFUND	218	ESSER III

Allocation Formula

South Carolina will receive \$2,112,051,487 in ESSER III funds from the Act, of which 90 percent will flow through to school districts with amounts determined in proportion to the amount of Title I, Part A funds they received in Summer 2020 from funds under the Every Student Succeeds Act (ESSA). The remaining funds will be used for state-level activities to address issues caused by COVID-19. ESSER III funds also include some additional requirements on the part of the LEAs and the SEAs.

Legal References

The American Rescue Plan (ARP) Act

Guidelines

On March 11, 2021, the American Rescue Plan (ARP) Act was signed into law. The US Department of Education is providing an additional \$121.9 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER III Fund). This legislation will award these grants to state educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

USES OF FUNDS —A local educational agency that receives funds under this section—shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students’ academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C.6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care; and shall use remaining funds may be used in the following ways:

1. Any activity authorized by the ESEA of 1965, including the
 - a. Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) (“IDEA”),
 - b. Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.),
 - c. Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) (“the Perkins Act”), and

2. Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.
3. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
4. Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.
5. Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
6. Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
7. Planning for and coordinating and implementing activities during long-term closures, including providing meals to eligible students, how to provide technology for online learning to all students, providing guidance for carrying out requirements under the Individuals with Disabilities Education Act (20 U.S.C. 1401 et seq.) and providing other educational services can continue to be provided consistent with all Federal, State, and local requirements.
8. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.
9. Providing mental health services and support, including through the implementation of evidenced based full-service community schools.
10. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
11. Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by—
 - i. Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction;

- ii. Implementing evidence-based activities to meet the comprehensive needs of students;
 - iii. Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and
 - iv. Tracking student attendance and improving student engagement in distance education.
12. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
 13. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
 14. Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.
 15. Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

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

218-100-100	Instructional Salaries
218-100-200	Instructional Employee Benefits
218-100-300	Instructional Purchased Services
218-100-400	Instructional Supplies and Materials
218-100-500	Instructional Capital Outlay
218-100-600	Instructional Other Objects
218-200-100	Support Services Salaries
218-200-200	Support Services Employee Benefits
218-200-300	Support Services Purchased Services
218-200-400	Support Services Supplies and Materials
218-200-500	Support Services Capital Outlay
218-200-600	Support Services Other Objects
218-430-700	Indirect Cost

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:
Contact:
E-Mail Address:

Office of Finance
Steven Strother, 803-734-8885
sgstrother@ed.sc.gov

REVENUE **4975** **CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY (CARES) ACT - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER)**

SUBFUND **220**

Allocation Formula

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law. As part of the CARES Act, Congress set aside approximately \$13.2 billion of the \$30.75 billion allotted to the Education Stabilization Fund for the Elementary and Secondary School Emergency Relief (ESSER) Fund. The US Department of Education will award these grants to state educational agencies (SEAs) for the purpose of providing local educational agencies (LEAs) with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on elementary and secondary schools across the nation.

South Carolina will receive \$216,311,158 in ESSER funds from the CARES Act, of which 90 percent (\$194,680,042) will flow through to school districts with amounts determined in proportion to the amount of Title I, Part A funds they received in Summer 2019 from funds under the Every Student Succeeds Act (ESSA). The remaining funds will be used for state-level activities to address issues caused by COVID-19.

Legal References

The Coronavirus Aid, Relief, and Economic Security (CARES) Act

Guidelines

Local educational agencies that receive funds under the CRRSA Act may use the funds for the following services:

1. Any activity authorized by the ESEA of 1965, including the
 - a. Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) (“IDEA”),
 - b. Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.),
 - c. Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) (“the Perkins Act”), and
 - d. subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.)
2. Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.
3. Providing principals and others school leaders with the resources necessary to address the needs of their individual schools.

4. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
5. Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.
6. Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
7. Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
8. Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the Individuals with Disabilities Education Act (20 U.S.C. 1401 et seq.) and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements.
9. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
10. Providing mental health services and supports.
11. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
12. Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

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

220-100-100	Instructional Salaries
220-100-200	Instructional Employee Benefits
220-100-300	Instructional Purchased Services
220-100-400	Instructional Supplies and Materials
220-100-500	Instructional Capital Outlay
220-100-600	Instructional Other Objects

220-200-100	Support Services Salaries
220-200-200	Support Services Employee Benefits
220-200-300	Support Services Purchased Services
220-200-400	Support Services Supplies and Materials
220-200-500	Support Services Capital Outlay
220-200-600	Support Services Other Objects
220-430-700	Indirect Cost

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 Finance
Contact:	Steven Strother, 803-734-8885
E-Mail Address:	sgstrother@ed.sc.gov

REVENUE	4977	CORONAVIRUS RESPONSE AND RELIEF SUPPLEMENTAL APPROPRIATIONS ACT (CRRSA) - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FUND (ESSER II)
SUBFUND	225	ESSER II

Allocation Formula

Section 311(b) of the Corona Virus Response and Relief Supplemental Appropriations Act (CRRSA) requires the United States Department of Education (USED) to allocate the Elementary and Secondary School Emergency Relief II Fund (ESSER II Fund) based on the proportion that each state received under Title I, Part A in the most recent fiscal year. However, Section 1122(c)(3) of the Elementary and Secondary Education Act (ESEA) prohibits the USED from considering the Title I, Part A hold harmless provisions in ESEA Section 1122 in calculating state or local allocations for any other program administered by the Secretary, including the ESSER Fund. Therefore, to determine the ESSER II Fund allocations, the USED utilized the federal fiscal year (FFY) 2020 state shares of Title I, Part A allocations without the application of the hold harmless provisions in ESEA Section 1122. The CRRSA Act requires that the South Carolina Department of Education (SCDE) allocate no less than 90 percent of the grant funds awarded to the state as subgrants to local educational agencies (LEAs) (including charter schools that are LEAs) in proportion to the amount of funds that the LEAs received under Title I, Part A of the ESEA of 1965 (reauthorized as the Every Student Succeeds Act, or ESSA) based upon FFY 2020. Please be mindful that the FFY 2020 year is the 2021 South Carolina state fiscal year (SFY). Therefore, ESSER II allocations are based on districts' 2020 Title I allocation.

Methodology: Under the CARES Act, the SCDE was appropriated \$940,420,782, of which \$846,378,704 is required to flow through to LEAs as subgrants. The SCDE can retain no more than \$94,042,078 for state-level activities related to the novel coronavirus (COVID-19), of which \$4,702,104 may be used for administrative costs. The SCDE determined the proportion of SFY 2021 Title I, Part A funds awarded to each district to the total amount of SFY 2021 Title I, Part A flow-through funds in the state to determine the amount of ESSER Funds to be subgranted to each LEA.

Legal References

The Corona Virus Response and Relief Supplemental Appropriations Act (CRRSA)

Guidelines

Local educational agencies that receive funds under the CRRSA Act may use the funds for the following services:

1. Any activity authorized by the ESEA of 1965, including the
 - a. Individuals with Disabilities Education Act (20 U.S.C. 1400 et seq.) (“IDEA”),
 - b. Adult Education and Family Literacy Act (20 U.S.C. 1400 et seq.),
 - c. Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) (“the Perkins Act”), and

- d. subtitle B of title VII of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11431 et seq.)
2. Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.
3. Providing principals and others school leaders with the resources necessary to address the needs of their individual schools.
4. Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
5. Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.
6. Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
7. Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
8. Planning for and coordinating during long-term closures, including for how to provide meals to eligible students, how to provide technology for online learning to all students, how to provide guidance for carrying out requirements under the Individuals with Disabilities Education Act (20 U.S.C. 1401 et seq.) and how to ensure other educational services can continue to be provided consistent with all Federal, State, and local requirements.
9. Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and students with disabilities, which may include assistive technology or adaptive equipment.
10. Providing mental health services and supports.
11. Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, students with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.

12. Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care of the local educational agency, including by-
 - a. Administering and using high-quality assessments that are valid and reliable to accurately assess students' academic progress and assist educators in meeting students' academic progress and assist educators in meeting students' academic needs, including through differentiating instructions
 - b. Implementing evidence-based activities to meet the comprehensive needs of students
 - c. Providing information and assistance to parents and families on how they can effectively support students in a distance learning environment
 - d. Tracking student attendance and proving student engagement in distance education

13. School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.

14. Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.

15. Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

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

225-100-100	Instructional Salaries
225-100-200	Instructional Employee Benefits
225-100-300	Instructional Purchased Services
225-100-400	Instructional Supplies and Materials
225-100-500	Instructional Capital Outlay
225-100-600	Instructional Other Objects
225-200-100	Support Services Salaries
225-200-200	Support Services Employee Benefits
225-200-300	Support Services Purchased Services
225-200-400	Support Services Supplies and Materials
225-200-500	Support Services Capital Outlay
225-200-600	Support Services Other Objects
225-430-700	Indirect Cost

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:
Contact:
E-Mail Address:

Office of Finance
Steven Strother, 803-734-8885
sgstrother@ed.sc.gov

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

CFDA (Catalog of Federal Domestic Assistance) 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

The 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: Jewell Stanley, 803-734-8131
E-Mail Address: JStanley@ed.sc.gov

APPENDIX A

Flexibility/Furlough/Expenditure Reporting Procedures (FY 2020-2021)

Under Provisos 1.25, 1.30 and 1A.14 for Fiscal Year 2020-2021, 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, 2021. 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. In order 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 and Palmetto Priority (Revenue 3571)
Teacher Supplies (Revenue 3577)
Aid to Districts – Special Ed (Revenue 3585)
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 Law Suit 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 2020-2021 year.
8. Prior to implementing the flexibility provisions, school districts **must** provide to public charter schools the per pupil allocation due to the charter schools for each categorical program for which they are eligible to receive funding.
9. For the 2020-2021, 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 the Department of Education 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, 2021, 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 1.23, 1.30, 1.43, 1.49 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, 2021, using the InSite 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 codes 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) 2020-2021

School Name/Year Open	Grades	Contact Information	District
Academy for Teaching and Learning (2006)	K5-8	Robyn B. Caldwell 109 Hinton Street Chester, SC 29706 803-385-6334 803-385-6335 (fax)	Chester
Academy of Hope (2011)	PK-8	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	Daniel Neikirk 2731 Gordon Street Charleston, SC 29405 843-321-7104 843-207-4701 (fax)	Charleston
Anderson Five Charter School (2012)	9-12	Katie Brown 1225 South McDuffie St. Anderson, SC 29624 864-260-5538 864-260-5911 (fax)	Anderson 5
Belton Preparatory (2018)	K-4	Deirdre McCollough 5901 Belton Highway Belton, S 29627 864-392-1173	Charter Institute at Erskine
Bettis Preparatory Leadership Academy (2018)	K-8	Myrtis Brightharp-Walker 69 Nicholson Road Trenton, SC 29847 803-663-7266 803-663-7668 (fax)	SCPCSD
Brashier Middle College (2006)	9-12	Michael Sinclair 1830 West Georgia Rd. Simpsonville, SC 29680 864-757-1800 864-757-1850 (fax)	Charter Institute at Erskine
Bridges Preparatory Academy (2013)	K-12	Gary McCulloch Mailing Address: PO Box 626 Port Royal, SC 29935 Physical Address: 555 Robert Smalls Parkway Beaufort, S.C. 29906 843-982-7732 843-982-7707 (fax)	SCPCSD

Bridgewater Academy Charter (2003)	K-8	Steve Wilson 191 River Landing Blvd. Myrtle Beach, SC 29579 843-236-3689 843-236-4921 (fax)	Horry
Butler Academy	K-4	Jerome Reyes 710 South 5 th Street Hartsville, SC 29550 843-287-2399	SCPCSD
Calhoun Falls Charter School (2008)	6-12	Kalan Rogers 205 Edgefield Street Calhoun Falls, SC 29628 864-418-8014	Charter Institute at Erskine
Cape Romain Environmental Education Charter School (2012)	K4-8	Margaret Crouch 1011 Old Cemetery Rd McClellanville, SC 29458 843-887-3323 843-887-3525 (fax)	SCPCSD
Carolina School for Inquiry (2006)	PK-6	Victoria Dixon-Mokeba 7405-A Fairfield Road Columbia, SC 29203 803-691-1250 803-691-1247 (fax)	Richland One
Carolina Voyager Charter School (2014)	K-8	Dr. Harry Walker 721 Wappoo Road Charleston, SC 29407 843-203-3891 843-718-2903 (fax)	Charleston
Charleston Advancement Academy (2018)	9-12	Wayne Stevens 1929 Grimball Road Charleston, SC 29412 843-580-7289 843-405-7150	SCPCSD
Charleston Charter School for Math & Science (2008)	6-12	Mary Carmichael 1002 King Street Charleston, SC 29403 843-720-3085 843-720-3196 (fax)	Charleston
Charleston Development Academy (2003)	4K-8	Reginald Graham 233 Line Street PO Box 20518 Charleston, SC 29413 843-722-2689 843-722-2694 (fax)	Charleston

School Name/Year Open	Grades	Contact Information	District
Cherokee Charter School	K-5		Charter Institute at Erskine
Clear Dot Charter (2019)	K-7	Dr. Lindsey Ott 2015 Marion Street Columbia, SC 29201 803-567-3075 803-939-9910 (fax)	Charter Institute at Erskine
Coastal Leadership Academy (2013)	9-12	Joe Greenberg 3710 Palmetto Pointe Blvd. Myrtle Beach, SC 29588 843-788-9898 (fax) 888-410-4826 or 843-294-0228	Charter Institute at Erskine
Coastal Montessori (2012)	1-8	Dr. Chip Hennechy 111 Old Plantation Drive Pawleys Island, SC 29585 843-235-0413 843-235-0418 (fax)	Georgetown
Cyber Academy of South Carolina (2013)	K-12	David Crook 330 Pelham Road Suite 101-A Greenville, SC 29615 855-611-2830 864-558-0535 (fax)	Charter Institute at Erskine
Discovery School of Lancaster County (2000)	K-5	Thomas H. McDuffie 302 West Dunlap Street Lancaster, SC 29720 803-285-8430 803-416-8907 (fax)	Lancaster
East Cooper Montessori Charter School (2003)	PK-8	Jody Swanigan 250 Ponsbury Road Mt. Pleasant, SC 29464 843-216-2883 843-216-8880 (fax)	Charleston
East Link Academy (2018)	PK-6	Dana Hutto 78 Global Drive, Suite 200 Greenville, SC 29607 864-775-1733	SCPCSD

East Point Academy (2011)	4K-8	Mark Bounds 1401 Leaphart Street West Columbia, SC 29169 <i>Elementary Campus(4k-5):</i> 1043 Chris Drive West Columbia, SC 29169 <i>Middle Campus (6-8):</i> Elementary Campus: 803-926-5180; 803-926-5188 (fax) Middle Campus: 803-926-0520; 803-753-9954 (fax)	SCPCSD
Felton Laboratory (2015)	K-8	Famon Whitfield Mailing address: PO Box 2349 Orangeburg, SC 29116 Physical address: 115 Lance Street Orangeburg, SC 29117 803-536-7034 803-533-3635 (fax)	SCPCSD
Fox Creek High School (2004)	9-12	Josh Trahan 165 Shortcut Rd. North Augusta, SC 29860 803-613-9435 803-613-1533 (fax)	SCPCSD
Gray Collegiate Academy (2014)	8-12	Brian Newsome 3833 Leaphart Road West Columbia, SC 29169 803-951-3321 803-381-9764 (fax)	Charter Institute at Erskine
Greenville Renewable Energy Education Charter School (GREEN) (2013)	PK-12	Ozan Sipahioglu 1440 Pelham Rd. Greenville SC 29615 864-288-4134 864-288-0826 (fax)	SCPCSD
GREEN Charter School of the Midlands (2017)	K-8	John Adams 7820 Broad River Road Irmo, SC 29063 803-563-5987 803-563-5438 (fax)	SCPCSD
GREEN Charter School of Spartanburg (2019)	PK-7	Fatih Kandil 8150 Warren H. Abernathy Highway Spartanburg, SC 29301 864-586-3939 864-586-3940 (fax)	SCPCSD

Greenville Technical Charter High School (1999)	9-12	Mary Nell Anthony PO Box 5616 Mail Stop 1201 Greenville, SC 29606-5616 <i>Physical address:</i> 506 S. Pleasantburg Drive #19 Building 119 Greenville, SC 29607 864-250-4989 864-250-8846 (fax)	SCPCSD
Greer Middle College (2008)	9-12	Fred Crawford 138 West McElhaney Rd. Taylors, SC 29687 864-469-7571 864-469-7573 (fax)	SCPCSD
Greg Mathis Charter High School (2003)	9-12	Natrice Henriques 2872 Azalea Drive Charleston, SC 29405 843-557-1611 843-747-5810 (fax)	Charleston
High Point Academy (2014)	K-12	Cameron Collier 6655 Pottery Road Spartanburg, SC 29303 864-316-9788 864-249-1516 (fax)	SCPCSD
Horse Creek Academy (Midland Valley Preparatory School) (2002)	5K-9	Dr. Ann Marie Taylor 1200 Toolebeck Road Aiken, SC 29803 803-226-0160 803-226-0202 (fax)	Charter Institute at Erskine
James Island Charter High School (conversion) (2003)	PK-9	Timothy Thorn 1000 Fort Johnson Road Charleston, SC 29412 843-762-2754 843-762-5228 (fax)	Charleston
Lakes and Bridges Charter School (2018)	1-7	Heidi Bishop 1600 E. Main Street Easley, SC 29641 864-442-5580 864-442-5577 (fax)	SCPCSD
Langston Charter Middle School (2005)	6-8	Gregory Abel 1950 Woodruff Rd. Greenville, SC 29607 864-286-9700 864-286-9699 (fax)	Greenville
LEAD Academy (2016)	K-8	Chase Willingham P.O. Box 17617 Greenville, SC 29606 <i>Physical Address:</i> 804 Mauldin Road Greenville, SC 29607 864-916-1459 864-380-8785 (fax)	SCPCSD

Legacy Early College (Elementary) (2006)	K-4(Site 1)	Kyle Kovach 1613 West Washington St. Greenville, SC 29601 864-214-1600 864-451-7023 (fax)	SCPCSD
Legacy Early College (Middle) (2006)	5-8(Site 2)	Idasa Cobb 900 Woodside Ave. Greenville, SC 29611 864-248-0646 864-631-1109 (fax)	SCPCSD
Legacy Early College (High) (2006)	9-12(Site 2)	LaCheryl Smith 900 Woodside Ave. Greenville, SC 29611 864-248-0646 864-631-1109 (fax)	SCPCSD
Legion Collegiate Academy (2018)	9-12	Dr. T.K. Kennedy 505 University Drive Rock Hill, SC 29730 803-620-6040	Charter Institute at Erskine
Lloyd Kennedy Charter School (2002)	3-8	Sheneque Jackson 130 Avery Lane Aiken, SC 29802 803-644-4824 803-641-1155 (fax)	Aiken
Lowcountry Leadership Charter School 2013	K-5	Brianne Hudak 5139 Gibson Road Meggett, SC 29449 843-889-5527 843-889-5529 (fax)	Charter Institute at Erskine
Lowcountry Montessori School (2014)	PK-12	Amy Horn 749 Broad River Drive Beaufort, SC 29906 843-322-0577 843-322-0925 (fax)	SCPCSD
Meyer Center for Special Children (1999)	Pre K-2	Heather Boyd 1132 Rutherford Road Greenville, SC 29609 864-250-0005 864-250-0028 (fax)	SCPCSD
Mevers School of Excellence (2017)	K-8	Gregory Stickel 7750 Henry E. Brown Jr. Blvd. Goose Creek, SC 29445 843-806-5909 803-806-5910 (fax)	Charter Institute at Erskine
Midlands Arts Conservatory (2018)	6-9	Bradford Tillman 3806 North Main Street Columbia, SC 29203 803-630-1622	SCPCSD

Midlands Middle College (2013)	11-12	Courtney Girolamo P.O. Box 2408 Columbia, SC 29202 <i>Physical address:</i> 1260 Lexington Drive West Columbia, SC 29170 803-822-3333 803-822-7039 (fax)	SCPCSD
Midlands STEM Institute (2014)	K-11	Cynthia Prince 112 Crane Street Winnsboro, SC 29180 803-815-1524 803-712-4958 (fax)	Charter Institute at Erskine
The NEXT High School (2015)	6-12	Rick Schwartz 2000 Wade Hampton Blvd. Greenville, SC 29615 864-735-7260	SCPCSD
Oceanside Collegiate Academy (2016)	9-12	Brenda Corley 580 Faison Rd. Mt. Pleasant, SC 29466 843-936-7128	Charter Institute at Erskine
Odyssey Online Learning (2009)	9-12	Ashley Owings 510 Lexington Ave. Suite 102 Chapin, SC 29036 803-735-9110 803-701-9024 (fax)	Charter Institute at Erskine
Orangeburg County School District Charter High School for Health Professions (2012)	9-12	Derwin Farr 130 Howard Hill Drive Orangeburg, SC 29118 803-535-1693 803-535-1635 (fax)	Orangeburg
Orange Grove Elementary Charter School (2006) Conversion	PK-8	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	Courtney Fancher 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	Avery Moore 136 Rodeo Drive Myrtle Beach, SC 29579 843-903-6600 Fax 843-903-6602	Horry
Palmetto Scholar's Academy (2010)	6-12	Corrigan Rutherford 7499 Dorchester Rd. North Charleston, SC 29418 843-300-4118 843-300-4123 (fax)	SCPCSD

The Palmetto School at the Children's Attention Home (2004)	K-8	Chantell Tarver Post Office Box 2912 Rock Hill, SC 29732 <i>Physical address:</i> 660 North Anderson Street Rock Hill, SC 29730 803-328-6555 803-327-8618 (fax)	York 3
Palmetto Youth Academy Charter (2005)	K-6	Yvonne Brown-Burgess 1209 N. Douglas Street Florence, SC 29501 843-679-7070 843-679-7046 (fax)	Florence One
Pattison's Academy for Comprehensive Education (2010)	K-12	Laura Del Duca 721 Wappoo Road Charleston, SC 29407 843-746-6516 843-746-6518 (fax)	Charleston
Pee Dee Math, Science and Technology Academy (2013)	K-11	E. Keith Bailey 101 Docs Drive Bishopville, SC 29010 803-428-8400 803-866-883-8736 (fax)	SCPCSD
Polaris Tech (2018)	5-12	Melissa Crosby 1508 Grays Highway Ridgeland, SC 29936 843-645-0605 843-491-6371 (fax)	SCPCSD

School Name/Year Open	Grades	Contact Information	District
Renaissance (2019)	K-3	Dr. Hugh Harmon 425 Summit Terrace Court, Bldg 2 Columbia, SC 29229 803-567-5634	SCPCSD
Richland One Middle College (2004)	11-12	Carla Brabham 316 S. Beltline Blvd Richland Hall, Room 132 Columbia, SC 29205 803-738-7114 803-738-7117 (fax)	Richland 1
Richland Two Charter High School (2010)	9-12	Dr. Perry D. Mills, Sr. 7900 Brookmount Lane Columbia, SC 29203 803-419-1348 Fax 803-738-7539 or 803-935-1212	Richland Two
Riverview Charter School (2009)	K-8	Allison Thomas 81 Savannah Highway Beaufort, SC 29906 843-873-9295 843- 327-8400(fax)	Beaufort
Riverwalk Academy (2014)	K-11	Dr. Robbie Compton 5750 Mt. Gallant Road Rock Hill, SC 29732 803-327-8400 803-454-9031 (fax)	SCPCSD
Royal Live Oaks Academy (2012)	K-12	Dr. Karen Wicks P.O. Box 528 Hardeeville, SC 29927 <i>Physical Address:</i> 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	Josh Kitchens 201 Executive Center Drive, Suite 250 Columbia, SC 29210 1-800-382-6010 803-212-4712 803-212-4946 (fax)	Charter Institute at Erskine
South Carolina Virtual Charter School (2008)	K-12	Dr. Cherry Daniel 2023 Platt Springs Road West Columbia, SC 29169 803-253-6222 803-253-6279 (fax)	Charter Institute at Erskine

School Name/Year Open	Grades	Contact Information	District
SC Whitmore School (2011)	9-12	John Loveday 501 Commerce Dr. N.E. Columbia, SC 29223 866-476-6416 866-476-1646	SCPCSD
Spartanburg Preparatory School (2009)	K-8	Tomekia Whitmire 385 South Spring St. Spartanburg SC 29306 864-621-3882 Fax 864-804-6404	SCPCSD
Summit Classical School	K-5	Terri Hall 600 East Florida Street Clinton, SC 29325 864-200-0535	Charter Institute at Erskine
Tall Pines STEM Academy Charter School (2016)	5-8	Brad Sledschlag 82 Camp Long Road Aiken, SC 29805 803-502-1692 Fax 803-459-1092	SCPCSD
The Montessori School of Camden (2018)	K-8	John Moncure 2 Montessori Way Camden, SC 29020 803-432-6828 803-432-6422 (fax)	Charter Institute at Erskine
Thornwell Charter School (2019)	K-8	Dr. Hugh Wilson 203 West Calhoun Street Clinton, SC 29325 864-808-0801	Charter Institute at Erskine
Virtus Academy of South Carolina (2018)	K-7	D. Mathews 2407 Pisgah Road Florence, SC 29501 843-799-4032 864-799-4042 (fax)	Charter Institute at Erskine
York Preparatory Academy (2010)	K5-12	Richard Sheppard 1047 Golden Gate Court Rock Hill, SC 29732 803-324-4400 866-469-2083 (fax)	SCPCSD
Youth Leadership Academy (2012)	6-8	Sandra Blankenship 698 Concord Church Rd. Pickens, SC 29671 864-898-4511 864-898-5784 (fax)	SCPCSD

APPENDIX C

Due Dates for SCDE Reports – 2020 - 2021

Listed on the next page are reports required by the Office of Finance and their due dates for 2020-21. 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
November 1 (subject to change)	Deadline for SC Educator Staff Updates (This is a due date for Federal Reports and Accreditation Reports)
November 11-30	Membership/Attendance Certify 45 Day Report (\$) Student Accountability Certify 45 Day Report (\$)
January 8 (subject to change)	Deadline for SC Educator Staff Updates (Teacher Supply Funding and Initial State Aid to Classroom Teacher Salary Funding) (\$)
January 15	In\$ite, and ESSA Financial Transparency Report
January 15	2019-2020 Audits
April 30	Home Instruction Report (\$)
May 3	Membership/Attendance Certify 135 Day Report (\$) Student Accountability Certify 135 Day Report (\$)
June 30 (subject to change)	Final Changes to SC Educator/Technology Proficiency for FY 20-21
June 30	Funding Flexibility Form 2020-21

APPENDIX D – Revenue Chart

(If Project No. and CFDA# 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.

<u>Program Description</u>	<u>Revenue Code</u>	<u>Subfund</u>	<u>CFDA #</u>
Medicaid - FY 19-20	0720	200	
Special Needs Transportation	1930	800	
EEDA Career Specialists	3118	928	
Student Health & Fitness	3127	937	
Special Contracts (Handicapped Transportation – Bus Driver Aides)	3131	100	
Home Instruction	3132	100	
Child Early Reading Development and Education Program – CERDEP	3134	924	
Reading Coaches	3135	935	
Health/Fitness – Nurses	3136	936	
Lunch Program Aid	3142	600	
DSS SNAP ENT Program	3155	955	
Bus Driver Salary	3160	100	
EAA Bus Driver Salary	3161	100	
Bus Driver’s Workers Comp	3162	100	
EEDA Transportation	3165	100	
School District Capital Improvement	3171A	971	
District Consolidation	3171B	971	
State Aid to Classrooms - Fringe	3180	100	
Retiree Insurance	3181	100	
Teacher Recruiting and Retention	3183	903	
State Aid to Classrooms – Teacher Supply	3186	100	
Teacher Supply	3187	917	
Education License Plates - Apple Tags	3193	919	
Digital Instructional Materials	3194	914	
Miscellaneous State Restricted	3199	800*	
Kindergarten – EFA	3311	100	
Primary – EFA	3312	100	
Elementary – EFA	3313	100	
High School – EFA	3314	100	
TMH – EFA	3315	100	
Speech – EFA	3316	100	

Program Description	Revenue Code	Subfund	CFDA #
Homebound – EFA	3317	100	
EH – EFA	3321	100	
EMH – EFA	3322	100	
LD – EFA	3323	100	
HH – EFA	3324	100	
VH – EFA	3325	100	
OH – EFA	3326	100	
CTE-Pre-career and Career Technology	3327	100	
Autism - EFA	3331	100	
High Achieving Students	3332	100	
Limited English Proficiency	3334	100	
RTF Payments	3350	100	
Academic Assistance	3351	100	
Pupils in Poverty	3352	100	
DUAL – Dual Credit Enrollment	3353	100	
Education Foundation Supplement (Carryover)	3375	100	
ADEPT	3502	302	
Aid to District Technology	3507	307	
Arts in Education	3509	309	
Formative Assessment	3518	318	
Refurbish Science Kits	3526	326	
Industry Certification/Credentials	3528	328	
Career and Technology Education (CATE)	3529	329	
Work-Based Learning Career Specialist	3529A	329	
Work-Based Learning Staff Development	3529B	329	
National Board Certified	3532	332	
Teacher of the Year	3533	333	
Reading Coaches	3535	335	
Students at Risk of Failure	3538	338	
4-yr-old Early Childhood	3540	340	
CERDEP	3541	341	
Teacher Salary Supplement	3550	350	
Fringe Teacher Salary	3555	355	
Adult Education	3556	356	
Summer Reading Program	3557	357	
State Priority Schools Technical Assistance	3571	371	
Teacher Supply	3577	377	
Aid to Districts – MOE	3585	385	
School Building	3590	500	
Capital Improvement Plan	3593	393	

Program Description	Revenue Code	Subfund	CFDA #
EEDA Supplies and Materials – Career Awareness	3595	395	
EEDA Career Specialists	3596	396	
Aid to Districts	3597	397	
Misc. EIA	3599	399	
School Safety – Facility and Infrastructure Safety Upgrades	3670	970	
Misc. Lottery	3699	969	
Misc. State	3999	100	
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
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Comprehensive Support and Improvement		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	
School Food Service	4991	600	10.555, 10.582
Title IV SSAE	4997	210	

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:

<u>Source of Fund</u>	<u>Revenue Code</u>	<u>Subfund</u>
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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