



District Accounting Systems and Best Practices Committee Report

Pursuant to Proviso 1.104

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Introduction

Pursuant to Proviso 1.104 (SDE: District Accounting Systems and Best Practices), the South Carolina Department of Education (SCDE) convened a study committee in 2024 to evaluate and recommend improvements to district-level accounting systems. This report represents the Committee's work through May 2025. It outlines current challenges, presents a vision for modernization, and recommends actionable reforms and a three-year implementation plan. The committee's work was guided by six primary goals:

1. Increase transparency for school district personnel, stakeholders, and policymakers.
2. Ensure alignment to accounting standards across the state.
3. Improve the ease of reporting.
4. Consolidate multiple reports into a streamlined reporting format.
5. Promote consistency of data across districts.
6. Increase efficiency for school district financial staff.

Committee Purpose and Composition

The South Carolina General Assembly established the District Accounting Systems and Best Practices Committee to recommend reforms that strengthen district accounting systems and promote financial best practices. The committee included representatives appointed by the Governor, State Superintendent, legislative leadership, the Revenue and Fiscal Affairs Office, and state education and finance associations.

Committee Members:

Member	Position
Tim Lyons, CPA (Chair)	Governor's Appointee
Rep. Jeff Bradley	House Education Chair's Appointee
Tonya V. Crosby, CPA	House Ways and Means Chair's Appointee
Larry Finney, CPA	Superintendent's Appointee
Dr. Harrison Goodwin	SC Association of School Administrators' Appointee
Amy Hagner	Senate Finance Chair's Appointee
Sen. Greg Hembree	Senate Education Chair's Appointee
Kendra Hunt	CFO of SC Department of Education
Mellanie Jinnette	SC School Boards Association's Appointee
Frank Rainwater	Revenue and Fiscal Affairs' Appointee
Nancy Williams	SC Association of School Business Officials' Appointee

The committee conducted structured listening sessions and gathered extensive feedback from district Chief Financial Officers, educational associations, and state agency personnel.

Current Landscape and Challenges

South Carolina's school districts use a variety of financial management systems and face significant burdens in meeting state and federal reporting requirements. Common challenges include:

- Inconsistent use and interpretation of accounting codes.
- Redundant reporting requirements across multiple agencies.
- Lack of real-time, user-friendly financial dashboards.
- Insufficient technical guidance, training, and support.
- Difficulty ensuring data consistency and comparability across districts.
- Limited staffing and professional development opportunities for district finance personnel.

While districts are committed to transparency and accountability, they need stronger tools, clearer guidance, and a more unified approach to financial management and reporting.

Vision for Modernization

Unified Reporting System

The committee recommends consolidating the multiple, duplicative financial reports that districts submit (including In\$ite, LARS, ESSA, Administrative Cost Reports, Fund Balance, and Federal Grant Expenditures) into a single unified platform. This would reduce manual data entry, increase data accuracy, and simplify compliance.

Customized Integration for Diverse Technologies

Recognizing that districts use a variety of accounting systems and technology environments, the committee recommends building a flexible integration framework that allows different systems to connect seamlessly with the unified reporting platform.

Data Validation and Consistency

Automated reporting should incorporate real-time data validation checks before submission. This would help districts identify and correct errors early, improving data quality and reducing manual intervention.

Learning from Successful Models

The committee recommends studying successful financial reporting models from other states to identify best practices that can be tailored to South Carolina’s legal and operational environment. This approach ensures system upgrades will be practical, effective, and sustainable.

Empowering Decision-Makers

Beyond compliance, the initiative seeks to empower district and state leaders with real-time financial insights. Providing districts and the SCDE with easy access to financial health dashboards would allow for proactive financial management, improved resource allocation, and stronger support for student achievement.

Committee Recommendations

Goal 1: Increase transparency for school district personnel, stakeholders, and policymakers.

Across South Carolina, school district finances impact critical decisions about staffing, instructional resources, and student supports. However, the complexity and fragmentation of financial reporting processes, along with the difficulty in recruiting and training skilled district financial staff, often make it difficult for educators, families, and lawmakers to clearly understand how funds are allocated and spent. Increasing transparency is essential to enable informed decision-making. Clear, accessible financial data empowers all stakeholders to better advocate for student needs and ensures that public education dollars are being used effectively.

Recommendations:

1. Develop financial dashboards for districts, the SCDE, and the legislature to visualize and share financial data.
2. Include all stakeholders—districts, SCDE, and lawmakers—in dashboard training to foster transparency around school finance decisions.
3. Create an early warning system to identify and support districts with fiscal health risks.
4. Develop a communications strategy that explains what data is reported, how it is used, and when reports are due, increasing clarity for district and public stakeholders.

Goal 2: Ensure alignment to accounting standards across the state.

Although South Carolina school districts operate with a statewide standard chart of accounts, districts interpret financial coding standards in different ways, leading to

inconsistencies in reporting and difficulties in comparing financial data across local education agencies. A lack of alignment complicates statewide analysis and creates inefficiencies for both districts and auditors. Aligning to consistent accounting standards—reflected in a unified Financial Accounting Handbook and training structure—ensures greater accuracy, supports compliance with federal reporting obligations, and promotes uniform best practices that benefit districts regardless of size or location.

Recommendations:

5. Revise the Financial Accounting Handbook with input from district CFOs, finance staff, and external auditor, ensuring districts uniformly interpret and apply it.
6. Develop process for ongoing revision of handbook and align revisions with review of best practices training, including collaboration with USED on updates to national chart of accounts.
7. Coordinate with SCDE auditing staff to ensure issues identified in the handbook are addressed through audits and best practices.
8. Clarify definitions (e.g., “per-pupil,” “fund balance”) and align object/function codes used in reports like In\$ite and ESSA with official coding guidance.

Goal 3: Improve ease of reporting.

District finance staff face a significant administrative burden due to the volume and complexity of required financial reports. In many cases, the same data must be submitted in multiple formats to state and federal entities, often using different systems and timelines. These redundancies not only waste time and resources but also increase the likelihood of errors. Improving the ease of reporting—through better coordination, standardized formats, and clearer communication—will allow staff to spend less time navigating bureaucracy and more time supporting strategic financial planning.

Recommendations:

9. Create a comprehensive, consolidated calendar of state and federal financial reporting requirements for districts, clearly identifying the purpose of each data element, responsible requesting agency, and frequency of submission.
10. Eliminate redundant reports and data fields that are not used for decision-making or compliance.
11. Automate data reporting through district-controlled data extracts or API integrations.
12. Add error-checking tools to enable districts to validate data prior to submission.

Goal 4: Consolidation of multiple reports into a streamlined reporting format.

The current financial reporting ecosystem is fragmented, with districts required to submit overlapping data to various agencies, each using separate processes and timelines. This

duplication leads to inefficiencies, confusion, and inconsistent data. Consolidating multiple reports into a single, streamlined reporting format would reduce administrative overhead, enhance data quality, and allow stakeholders at every level to focus on using financial data rather than managing it. A unified framework for reporting supports transparency, improves comparability, and enhances the usability of financial information statewide.

Recommendations:

13. Develop a uniform, statewide financial reporting platform that is software-agnostic, allowing districts to use their preferred accounting systems.
14. Propose a unified submission framework that satisfies all reporting obligations through one system and one process.
15. Integrate audit-required reports into a consolidated platform to eliminate duplicate efforts.

Goal 5: Promote consistency of data across districts.

Without a shared understanding of financial terms, coding conventions, and data definitions, even well-intentioned reporting can result in inconsistent and unreliable data. These inconsistencies pose challenges for auditors, researchers, lawmakers, and the public when trying to understand district financial conditions or make cross-district comparisons. Promoting consistency of data—through common definitions, aligned object/function codes, and uniform application of standards—ensures that data is comparable, trustworthy, and useful for decision-making at all levels.

Recommendations:

16. Create statewide data standards for all financial reporting and accounting practices. Map and streamline crosswalks between local accounting software and state data standards.
17. Establish a financial best practices advisory group with representation from varying district sizes and auditing firms to ensure wide representation of issues and experience.
18. Provide regional trainings on new handbook revisions and best practices to ensure consistent application across districts.
19. Develop a mechanism to track and address inconsistencies across districts and align enforcement protocols in coordination with auditors.

Goal 6: Increase efficiency for school district financial staff

School district finance teams vary widely in staffing, experience, and capacity, yet all are expected to meet complex and evolving financial compliance and reporting requirements. New staff members often have limited onboarding support, while experienced staff may lack access to updated training or peer collaboration. Increasing efficiency means

equipping finance personnel with the tools, training, and support systems needed to do their jobs effectively. By streamlining expectations, investing in professional development, and fostering peer networks, districts can improve performance, reduce errors, and better retain qualified staff.

Recommendations:

20. Launch a “District Finance 101” bootcamp in Fall 2025 for new financial staff.
21. Provide targeted district CFO, finance staff, and auditor training aligned with new handbook revisions.
22. Pilot and scale a mentorship program for new CFOs and finance staff in partnership with the SC Association of School Business Officials (SCASBO), including annual recognition of mentors and mentees.
23. Regularly evaluate training quality and mentorship outcomes with feedback surveys and tracking of support requests by district fiscal tier.
24. Expand state-level technical assistance, regional mentorship programs, and peer training.

Implementation Timeline and Ongoing Oversight

Year 1 (2025–26): Planning and Foundation

Launch effort to revise the Financial Accounting Handbook, collecting input from district CFOs, finance staff, and external auditors, with a working draft available by November 2025. **(Rec 5)**.

Identify and clarify key financial definitions and align object/function codes **(Rec 8)**.

Create a comprehensive, consolidated reporting calendar that outlines required data elements, agencies, and frequencies **(Rec 9)**.

Identify redundant reports and unused data fields to be eliminated **(Rec 10)**.

Identify vendor to develop financial reporting platform and submission framework **(Recs 13–14)**.

Create statewide data standards for all financial reporting and accounting practices. Map and streamline crosswalks between local accounting software and state data standards **(Rec 16)**.

Convene a Financial Best Practices Advisory Group with district and audit firm representation **(Rec 17)**.

Develop and implement a “District Finance 101” bootcamp in Fall 2025 for new financial staff **(Rec 20)**.

Plan and develop targeted CFO, finance staff, and auditor training based on handbook revisions and audit findings for January 2026 **(Rec 21)**.

Develop a trial mentorship program for new CFOs and finance staff in partnership with SCASBO for a small pilot group (**Rec 22**).

Year 2 (2026–27): System Development and Pilot Phase

Finalize and adopt the revised Financial Accounting Handbook based on feedback from the January 2026 training and advisory group input (**Rec 5**).

Develop a process for ongoing handbook updates, aligned with best practices training cycles and national chart of accounts collaboration (**Rec 6**).

Roll out regional trainings on updated handbook and best practices across the state (**Rec 18**).

Coordinate with SCDE auditing staff to ensure revised handbook issues are integrated into audit protocols and best practices guidance (**Rec 7**).

Develop and pilot a uniform, software-agnostic financial reporting platform and submission framework, automation tools for district-controlled data reporting, and pre-submission error-checking tools (**Recs 11–14**).

Integrate audit-required reports into the consolidated reporting platform pilot (**Rec 15**).

Begin development of the early warning system to flag districts with fiscal health risks (**Rec 3**).

Begin design and development of financial dashboards for districts, SCDE, and legislators (**Rec 1**).

Launch full mentorship program for new CFOs and finance staff based on pilot year results (**Rec 22**).

Evaluate initial training and mentorship quality with feedback surveys and district support tracking (**Rec 23**).

Year 3 (2027–28): Full Rollout and Evaluation

Establish an ongoing cycle to update the Financial Accounting Handbook, maintain statewide financial data standards and district reporting calendar, deliver regional training, monitor district consistency, and continuously improve support programs through regular feedback and evaluation. (**Recs 5–6, 16, 18–19, 21, 23**)

Fully implement the statewide financial reporting platform and unified submission framework, allowing all districts to submit data once through the standardized, validated, and automated process (**Recs 11–15**).

Fully implement the early warning system for monitoring and identifying districts with elevated fiscal risks, with protocols for early support and technical assistance (**Rec 3**).

Deploy financial dashboards statewide for district, SCDE, and legislative use, and conduct final dashboard training for end-users (**Recs 1–2**).

Expand and formalize technical assistance, mentorship programs, and peer training networks to support continuous development of district financial staff (**Recs 22, 24**).

Launch public-facing communications tools that clarify district financial reporting requirements, timing, and usage for all stakeholders, sustaining transparency efforts (**Rec 4**).

Committee Continuation We recommend maintaining the District Accounting Systems and Best Practices Committee during the full three-year implementation period. The committee should meet quarterly to:

- Monitor progress.
- Provide feedback on implementation.
- Adjust guidance and support based on district needs.
- Advise on future improvements.

Conclusion

The Committee's work reflects a statewide commitment to increasing clarity, consistency, and effectiveness in district accounting practices. Through streamlined systems, aligned standards, robust training, and stronger collaboration, these recommendations are designed to reduce burden, improve data quality, and increase transparency for all stakeholders. The proposed three-year implementation plan builds a foundation for sustainable improvement in school finance operations across South Carolina.

We appreciate the opportunity to serve and look forward to the implementation of these essential reforms.

Appendix A: Proviso 1.104 of 2024-2025

(SDE: District Accounting Systems and Best Practices) (A) The Department of Education shall convene and staff a study committee to examine and propose necessary revisions for improving district accounting systems and best practices.

(B) The study committee shall be comprised of the following individuals who each should have background and expertise in education finance:

- (1) one member appointed by the Governor; who shall serve as Chair of the task force;
- (2) the State Superintendent of Education or their designee;
- (3) the Chief Financial Officer of the State Department of Education;
- (4) one member of the South Carolina House of Representatives appointed by the Chair of the House of Representatives Education and Public Works Committee;
- (5) one member of the South Carolina Senate appointed by the Chair of the Senate Education Committee;
- (6) one member appointed by the Chair of the House of Representatives Ways and Means Committee;
- (7) one member appointed by the Chair of the Senate Finance Committee;
- (8) one member appointed by the Chair of the Board of the Revenue and Fiscal Affairs Office;
- (9) one member appointed by the Governor upon recommendation of the South Carolina Association of School Administrators;
- (10) one member appointed by the Governor upon recommendation of the South Carolina School Boards Association; and
- (11) one member appointed by the Governor upon recommendation of the South Carolina Association of School Business Officials.

(C) Members of the task force shall receive no compensation but may receive per diem and mileage from the South Carolina Department of Education as provided for boards and commissions.

(D) The task force must submit recommendations for potential reforms to the Governor, the Speaker of the House of Representatives, and the President of the Senate no later than May 31, 2025. Recommendations shall include, but not be limited to, the following areas:

- (1) increased transparency for school district personnel, stakeholders, and policymakers;
- (2) ensuring alignment to accounting standards across the State;
- (3) ease of reporting;
- (4) consolidation of multiple reports into a streamlined reporting format;
- (5) consistency of data across districts; and
- (6) increased efficiency for school district financial staff.

Appendix B: Committee Meetings and Activities

The South Carolina Department of Education (SCDE) established the District Accounting Systems & Best Practices Committee in response to Proviso 1.104, aiming to enhance the financial operations of school districts across the state. The committee's primary objectives include increasing transparency, aligning accounting standards statewide, simplifying reporting processes, consolidating multiple reports, ensuring data consistency across districts, and improving efficiency for school district financial staff.

November 20, 2024

The committee convened its inaugural meeting on November 20, 2024, where members identified key themes to guide their work:

Proactive Support for School Districts: Emphasizing early intervention tools and capacity-building measures to assist districts before financial issues escalate.

Alignment with State and Legal Requirements: Standardizing financial terms and linking reports to legal mandates to ensure consistency and compliance.

Efficient, Reliable Reporting and Transparency: Streamlining reporting processes and enhancing data accessibility for stakeholders.

Vision for Future Financial Systems: Advocating for integrated, automated data systems to modernize financial reporting and reduce manual workloads.

These themes are detailed in the committee's meeting summary:

- [District Accounting Systems & Best Practices Committee Meeting 1 Themes](#)

The committee's work is supported by several essential documents and guidelines:

- **Financial Accounting Handbooks:** These handbooks provide standardized accounting procedures and have been updated annually to reflect changes in financial reporting requirements.
 - [Financial Accounting Handbook 2021-22](#)
 - [Financial Accounting Handbook 2020-21](#)
 - [Financial Accounting Handbook 2017-18 Updates](#)
- **Funding Manual:** This manual serves as a resource for identifying fiscal and compliance criteria for funds disbursed to South Carolina school districts.
 - [2024 Funding Manual](#)
- **Education Finance Act of 1977:** This act establishes the foundation program for equitable funding of public school students in South Carolina.
 - [Education Finance Act of 1977](#)

January 23, 2025

The committee reconvened for its second meeting on January 23, 2025, to take a deeper dive into the challenges and opportunities facing district financial reporting. After setting priorities during the first meeting, the group shifted focus to learning about existing district accounting systems, understanding state and federal reporting requirements, and identifying ways to streamline and strengthen financial practices statewide.

The committee received demonstrations and Q&A session from the two accounting software vendors most prevalently used by school districts.

SmartFusion (presented by Harris Technology)

Members received a full demonstration of SmartFusion’s capabilities, including user-friendliness, reporting features, and the benefits and challenges of cloud versus server hosting.

School ERP Pro (Visions) (presented by Tyler Technology)

Tyler Technology showcased School ERP Pro, highlighting its customizable reporting, payroll integration, and multi-system interoperability. Members discussed both the functionality and complexity of adopting more advanced ERP solutions.

The committee then walked through a detailed breakdown of the numerous financial reports required by state laws, provisos, and federal mandates. The group discussed the heavy reporting burden districts face, with major reports including:

- School Resource Officer (SRO) Quarterly Report
- Administrative Cost Reports
- Fund Balance Submissions
- Federal Grant Expenditure Claims
- Audit-related filings like the Single Audit Confirmation and ESSA Reporting

The full listing of reports is found in Appendix C.

February 26, 2025

The third meeting was held on February 26, 2025, to focus on best practices from across the nation and begin shaping a shared vision for improving South Carolina’s district financial systems. Building off prior discussions about current systems and reporting burdens, this session was designed to look outward—learning from other states—and look inward by identifying South Carolina’s biggest opportunities for improvement.

Representatives from the Council of Chief State School Officers (CCSSO) shared why quality financial data collection matters and spotlighted how other states are approaching modernization. The following states shared their work in financial system streamlining and

reporting and then hosted an interactive Q&A session to better understand how these efforts could be adapted for South Carolina.

Indiana emphasized a centralized financial data system.

Wisconsin highlighted improvements in public-facing financial dashboards.

North Carolina showcased a move to consistent statewide financial reporting formats.

Their presentation is provided here: [CCSSO State CIO Financial Systems Case Studies](#)

As part of the February 26, 2025 meeting, committee members participated in a structured "Needs and Vision" exercise to identify challenges and opportunities across six key focus areas: increasing transparency, aligning accounting standards, simplifying reporting, consolidating reports, ensuring data consistency, and increasing efficiency for district financial staff. This exercise guided committee discussions around actionable solutions such as centralized data platforms, standardized reporting templates, and automated validation tools. The exercise was also designed to be delivered at the upcoming SCASBO conference, where district financial personnel will have the opportunity to provide direct input and help shape the final recommendations.

April 9, 2025

The committee convened for its fourth and final meeting to synthesize insights gathered over the past sessions and to finalize recommendations aimed at enhancing financial transparency and efficiency across South Carolina school districts. South Carolina Association of School Business Officials (SCASBO) conference.

The committee reviewed feedback collected from district financial leaders during the SCASBO conference. This input provided valuable perspectives on current challenges and potential improvements in financial reporting practices. The full results are found in Appendix D.

Committee members engaged in breakout sessions to discuss potential recommendations. These collaborative discussions focused on practical strategies for implementing standardized accounting systems and best practices statewide.

For more information on the committee's activities and access to additional resources, please visit the SCDE's District Accounting Systems and Best Practices page: [District Accounting Systems and Best Practices](#).

Appendix C: Visions & Needs Exercise

with responses from South Carolina Association of School Business Officials
(SCASBO) Conference, March 2025

This following worksheet was designed as a guide for structured discussions on the six key themes identified in the study committee's goals as required by Proviso 1.104. Prompts were provided for each category to reflect on challenges, opportunities, and actionable recommendations that align with best practices and a modern, efficient financial system. Districts' responses are shown in blue, bulleted text.

1. Increasing Transparency

What financial information is currently difficult for district personnel, policymakers, and the public to access, and how does that impact decision-making? *Simplified financial reports, trend analysis, comparison across districts, budget vs actual, etc.*

- **Lack of Context and Complexity:** CFOs feel the major problem is that people outside of finance do not understand the data and the *context* behind it. They would like to identify challenges policy makers face in interpreting the data.
- **Transparency Perception:** Some districts feel they are already transparent and question what additional financial information can be provided to improve understanding. *"We are already transparent, what more can we provide?"*
- **Data Accuracy Concerns:** There are concerns about the accuracy of school-level data input. They would like methods to ensure schools are accurate in entering their data.
- **Difficult-to-Access Insights:** Simplified financial reports, trend analysis, cross-district comparisons, and budget vs. actual spending data are not easily available in user-friendly formats.

What solutions would make financial data more accessible and meaningful to stakeholders? *Dashboards, visual summaries, centralized state data platform, clear and consistent reports and templates, key performance indicators and insights, etc.*

- **Collaboration Between State and District IT:** CFO's would like state IT should work directly with district IT teams to facilitate automated uploads of In\$ite data and general ledger information.
- **Standardized Reporting Guidelines:** There needs to be clarification of what financial information should be categorized under key object codes, such as "board expenses," to promote consistency and accuracy across all districts.

- **Phased Implementation:** Districts were in favor of phasing in implementation.
 - Phase I – Focus on data collection and IT integration to establish a centralized state financial reporting platform.
 - Phase II – Analyze the data and present it in a way that is meaningful and accessible for policymakers and the public.
- **Stakeholder Education:** Provide training and resources to policymakers to help them better understand financial data, enabling more informed decision-making.

2. Aligning with Accounting Standards

What strategies could ensure all districts follow uniform accounting practices?

Statewide accounting system or data/reporting platform, automated data reporting, standard templates and definitions (i.e.-“per-pupil spending”), simplified compliance, common financial data formats and reporting structures, etc.

- **Clarifying Code Usage:** While a statewide standard chart of accounts exists (big advantage), districts need clearer guidance on applying specific codes. The Department’s upcoming Finance Handbook update is expected to help.
- **Balancing Detail and Consistency:** Some officials questioned whether truncating codes would remove necessary details. However, simplifying certain codes could reduce reporting variations across districts while maintaining essential data integrity.

How can we support districts in transitioning to a uniform, automated accounting approach that reduces errors and manual input? *Technical assistance, compliance training, other incentives, etc.*

- **Finance Handbook Updates:** Officials emphasized that updates to the Department’s Finance Handbook will help districts apply accounting codes consistently.
- **Best Practices Development:** Districts want a set of standardized best practices to ensure smooth implementation, reduce errors, and streamline manual processes.

3. Simplifying Reporting

What are the most time-consuming financial responsibilities and reports required of districts? *State-required reporting redundancies by SCDE and other agencies, manual data entry requirements and reconciliation across different reporting, etc.*

How can we reduce the burden of financial reporting while maintaining compliance? *Automate reporting via regular extract or API integration with district accounting software,*

data validation checks to catch errors before submission, reduce/streamline reporting requirements, etc.

- **Leveraging Existing Data:** Districts suggested using their existing financial data (ex - In\$ite data) for reporting needs rather than requiring separate submissions. Integrating this data into a centralized dashboard would reduce redundancy but would require additional SCDE staffing.
- **Concerns Over Frequent Data Uploads:** Officials strongly opposed requiring daily or monthly data uploads, as financial records are regularly adjusted throughout the year. Many districts continue making necessary ledger adjustments until year-end, leading to a belief that real-time reporting is impractical.

4. Consolidating Reports

What reporting redundancies exist today, and how do they create inefficiencies for districts and the state? *State-required reports, multiple, non-consistent reporting formats, manual data entry and reconciliation, etc.*

What approaches could streamline financial reporting and eliminate redundancies? *Combine reporting into single, seamless, automatic process; centralized state data/reporting platform to process reporting requirements, overhaul of state reporting requirements to ensure meaningful reporting, etc.*

- **Comprehensive Reporting Inventory:** Districts recommended creating a detailed list of all required reports, including due dates, frequency, and intended users.

5. Ensuring Data Consistency

Do differences in district financial software impact the ability to collect and compare data at the state level, or do dissimilarities in state reporting requirements and inadequate data management? *What accounting software do districts use? How do they use it? How does the state obtain information from it for reporting? What does the state do with that reporting information?*

- **Error Messaging Model:** Districts suggested using the LARS error report as a model for providing clear error messages during data uploads. This would help districts identify and correct issues before submission, improving data accuracy and consistency.

What steps can we take to make financial data more uniform and reliable across districts? *Provide districts with standardized reporting/data extract templates or*

automated API integrations, implement pre-submission error checks, provide districts with real-time access to financial health indicators to course-correct proactively, etc.

- **Concerns with Live Data Uploads:** Districts emphasized the need for clarity in what state financial laws and regulations other states like Wisconsin, Indiana, and North Carolina may have to understand their experiences. Many expressed that “real-time data could never be less than quarterly” and that “daily is unreasonable.” Even with automated uploads, districts believe additional staff may be needed.
- **Guidance and Best Practices:** Updates to the accounting and finance handbook, along with clearly defined best practices, would help standardize financial reporting across districts.
- **District-State Collaboration:** Establishing an advisory board with district and state representatives would ensure ongoing communication and alignment on financial data management and reporting.

6. Increasing Efficiency for Financial Staff

How can we help districts manage financial tasks more efficiently? Eliminate redundant financial reports and manual data entry, implement automated reporting processes, provide support and step-by-step training to district users on new reporting tools, state-level “financial help desk,”

- **Training and Mentorship Programs:** Districts emphasized the need for structured training and mentorship opportunities, including funding to support these initiatives.
- **Expanding Workforce Options:** Lifting the \$10,000 salary cap for retired finance staff would allow experienced professionals to return and support districts as needed.
- **Hands-On Technical Support:** True in-person, side-by-side technical assistance from SCDE staff would be invaluable, though it would require additional FTEs and funding.

How can modern financial reporting tools proactively identify districts struggling with financial management and provide early intervention? *Automated alert system to flag irregular patterns before audits occur, pre-submission error checks, state-provided district financial analysis dashboards with financial KPIs to course-correct, etc.*

- **Maximizing Accounting System Capabilities:** Districts suggested leveraging existing accounting systems more effectively by utilizing additional modules that may not be fully in use.

Appendix D: District Financial Reporting Requirements

Report	Proviso or Law	Required By	Requirement	Data Source
SRO Quarterly Report		DPS	SC Dept of Public Safety is charged with administration of state funds to hire SROs for districts.	https://scdps.sc.gov/ohsjp/school-resource-officer-program
School District Administrative Cost Report	Proviso 1.36	SCDE	Districts must report amount of funds spent on administrative costs as defined by In\$ite in the prior fiscal year. Posted to district and SCDE websites.	
Fund Balance Reporting	Proviso 1.3 (G)	SCDE	Reported to SCDE, sent to RFA for average unassigned fund balance.	FormStack survey
District Minimum Salary Schedule	SC 59-20-50	SCDE	Ensuring districts are abiding by state minimum schedules.	
National Board Certification List	Proviso 1A.64	SCDE	Required for NBC payment to districts.	
Reading/Literacy Coaches	SC 59-155-180(C)(3)	SCDE	Required for payment to districts.	
Expenditure Claims for Federal Grants	Federal Deadline	SCDE	Submission of claims for grants reimbursement.	District expenditures and documentation entered into grants reporting system for reimbursement approval (GAPS, GEMS systems).
Model Safe Schools Checklist	Proviso 1A.37	SCDE	School safety; schools must work with local, and state, law enforcement to ensure updated school safety plan is in place.	
Vacant School Facilities Survey	SC 59-41-170	SCDE	Purpose is to collect info on vacant or available facilities to compile a listing of vacant, unused buildings that may be suitable for charter school use	FormStack survey
Surplus Property	Proviso 1.88	SCDE	Districts must publish listing of qualifying surplus property to their website; non-compliance risks withholding of 5% of state payments.	

Report	Proviso or Law	Required By	Requirement	Data Source
45th and 135th Day Data	Proviso 1.3	SCDE	Required for calculation of State Aid to Classroom.	PowerSchool
Audit, Supplemental Schedule, Supportive Information Sheet	SC 59- 17-100	SCDE	All required documentation along with audit submission.	LARS
SAC (Single Audit Confirmation) Form	Federal	SCDE	Confirms single audit submission for entities receiving federal funding that meets the uniform guidance threshold.	
Funding Flexibility Form	Proviso 1.21, 1.24, 1A.13	SCDE	Posted to SCDE website. Districts and special schools may transfer and expend funds to ensure the delivery of academic and arts instruction to students.	In\$ite
School District Administrative Claiming	Medicaid	SCDE	Allows districts to receive Medicaid reimbursement for eligible functions.	Submitted to SCDE program office
IDEA MOE Calculation	Federal	Federal	Required for federal funding - Title funds.	Submitted to SCDE program office
SLP4 Form	Federal	Federal	Required for federal funding - Nutrition.	Submitted to SCDE program office
Title I Comparability Calculation	Federal	Federal	Required for federal funding - Title funds.	Submitted to SCDE program office
IDEA Excess Cost Calculation	Federal	Federal	Required for federal funding - Title funds.	Submitted to SCDE program office
In\$ite		SCDE	Collects data at the school level. Used for report cards.	
LARS	SC 59- 17-100	SCDE	Collects data at a district level: Audits, Supplemental Information.	
ESSA (Every Student Succeeds Act)	Federal	Federal/ SCDE	Federal requirement to publish per pupil expenditures by school.	