

**GUIDELINES AND PROCEDURES
FOR
CHARTERED NONPUBLIC SCHOOLS
AUXILIARY SERVICES PROGRAM**

USE OF AUXILIARY SERVICES FUNDS

Auxiliary Services for nonpublic school is authorized by O.R.C. 3317.06 and 3317.024

The following items may be purchased if they are independent and fully severable and the following personnel may be hired.

Such services, either personnel or materials and equipment, are requested by the nonpublic school on a SF-200 form, which must be submitted for every request for expenditure of Auxiliary Services funds. An individual parent/student by statute is the one to whom a textbook or other materials/equipment is loaned. In practice the nonpublic administrator signs as representative of the parent/student. The Office of Finance Program Services guidelines indicate that a parent representative may sign the request, and the nonpublic school administrator is that representative.

Any contract entered into must be for the exclusive use of Auxiliary Service funds. No contract shall have an estimated amount from Auxiliary Services and an estimated amount from another funding source. It must be independent. Purchase orders shall be made out directly to the vendor offering the services or product (supplies, equipment). A third party (such as the non-public school or a teacher/administrator) should not be reimbursed for purchasing them. Pupils sign for books and instructional materials which are loaned to them for individual use

(A)(1) Secular textbooks or (2) digital texts

- A digital text may be in the form of computer software, interactive video disc, magnetic media, CD-ROM, computer courseware, local and remote computer assisted instruction, on-line service, electronic medium, or other means of conveying information to the student or otherwise contributing to the learning process through electronic means.
- The digital texts must be used for instructional purposes either in a classroom or at home. A home-use fee per pupil will be permissible, although the fee must be deposited into the 401 fund and the receipt code 1790 should be used.

Hire clerical personnel to administer the lending program

- Such clerical staff may be hired for the school year and for time before and after a school year provided all such services are rendered in a given fiscal year although wages earned and owed in that fiscal year and the corresponding fringe benefits may be paid through the following July and August. Services must be rendered in the fiscal year in which funds are used.

(1) Books, book substitutes, text substitutes, text supplements, consumable or non-consumable

- This includes workbooks and manuals including consumable workbooks and manuals for student use and textbook resource kits containing materials for use by individual students.
- Textbooks include textbooks for College Credit Plus. If the college paid for part of the textbooks, they remain the property of the college.
- Textbook and textbook substitutes may be in loose-leaf form, or electronic.
- Textbooks requested do not have to comply with the public school district's list of approved textbooks.
- *Not permissible: teachers editions, unless for Auxiliary Services paid staff.*
- *Not permissible: reading materials only for teachers (professional library).*

(2) Digital texts or any other material that contributes to the learning process through electronic means.

- This includes internet charges, internet wireless services, and antivirus software.
- Materials are described in division (K) below.
- Digital texts may be used on Auxiliary Services-purchased equipment or on equipment purchased with local funds or by the student.
- *Not permissible: digital texts or other materials used by the teacher*

(B) To (J): Only those personnel services authorized by the statute may be provided with Auxiliary Services funds; conversely, services not authorized by the statute may not be provided with these funds

(B) Speech/hearing specialist (diagnostic)

(C) Physician, nurse, dental or optometric service

- May administer first aid
- May purchase health office supplies

D) Psychologist (diagnostic)

- May conduct evaluations whose results are shared with public school districts.
- *Not permissible: preparing the MFE's or IEP's mandated by federal law (IDEA) which are the responsibility of the public school district.*

Personnel hired per (B), (C), and (D) shall perform their services in the pupil's nonpublic school.

(E) Speech/hearing specialist, psychologist (therapeutic)

(F) Guidance counselor, social worker

(G) Remedial service personnel

- *Not permissible: home instruction or home tutoring.*
- *Not permissible: summer programs funded with Auxiliary Services monies.*

(H) Standardized tests and scoring services

(I) Programs for children with disabilities or for gifted children

(J) Clerical personnel for items (B) through (I) and supervisory personnel for items (A) through (I)

Personnel in (E), (F), (G) and (I) shall perform their services in:

- 1) public schools**
- 2) nonpublic schools**
- 3) public center**
- 4) mobile units**

Equipment, materials, and supplies needed by Auxiliary Services staff authorized in (B) through (J) may be purchased with Auxiliary Services funds.

(K) Computer application software, device management software, learning management software, site licensing, DVD's, wide area connectivity, internet access, math and science equipment and materials, instructional materials, school library materials, internet charges and billings.

Mobile applications that are secular, neutral, and non-ideological and are purchased for less than \$20.00 for instructional use are considered consumable and are distributed to students without the expectation that the applications must be returned (see page 14). Instructional material includes media content that a student may access through the use of a computer or electronic device.

- Items that are in general use in the public schools of the state.
- Items that are purchased or leased.
- Instructional software costing \$20.00 or more which is used on Auxiliary Services-purchased equipment or on equipment purchased with local funds.
- Instructional applications costing less than \$20.00 which are used on any electronic device purchased with Auxiliary Services funds, with local funds, or by the individual student.
- Vouchers to purchase an instructional application that costs less than \$20.00.
- Internet charges, internet wireless services, and antivirus software, used exclusively for instruction or by Auxiliary Services personnel.
- For nonpublic schools that want to use auxiliary services funds for wireless connectivity pursuant to Revised Code 3317.06(K), it is our recommendation that the request (SF-200) be accompanied by a certification from the school principal that the Wireless would be used for instructional purposes by students and would not be used for religious or administrative purposes. Access points being installed may be only in classrooms, not outside classrooms. In addition, it is our recommendation that the wireless connectivity be set up as a secure site requiring a password that is restricted to use by students and teachers in the classroom. The final decision concerning the use of Auxiliary Services funds is made by the public district that is responsible for expending the funds according to the laws and rules of this state.
- Wiring for computers, etc., in a mobile unit.
- *Not permissible: wiring of the nonpublic building itself.*
- *Not permissible: application software installed onto equipment owned by the nonpublic school or by the individual pupil and not identified in advance of purchase as instructional.*

(1) Incapable of diversion to religious use

- *Not permissible: blank copy paper for non-Auxiliary Services personnel*

(2) Susceptible of loan to individual pupils

- Not for entire classroom use

(3) Furnished for the use of Individual pupils

(4) Prepared learning materials

- They must already contain content; there must be something printed on them or they must be in their final manufactured state, not blank.
- This includes workbooks and manuals including consumable workbooks and manuals for student use.
- *Not permissible: materials on which something is not printed or imprinted, such as copy paper, blank tapes, or blank construction paper, unless it is for use by Auxiliary Services paid staff.*
- *Not permissible: materials on which the school or teacher initiates the content.*

(5) Materials that are secular, neutral and non-ideological and that contain no religious content.

- This includes textbook resource kits if they contain prepared learning materials for use by individual students.

(6) Materials that are non-discriminatory

(7) Of benefit to the instruction of individual children

- Must be used by students for instructional and/or assessment purposes only.
- *Not permissible: software that contains teacher resources (not susceptible of loan to individual pupils)*
- *Not permissible: materials not for instructional use (e.g. playground balls).*
- *Not permissible: materials for extracurricular activities.*

(8) Learning Management Software

- Generates a report of pupil results or of future instructional needs

(9) Hire clerical personnel to administer the lending program

- May purchase needed supplies (e.g. property stamps, forms)

(L) Instructional equipment including computer hardware and related equipment

- Includes desktop computers and work stations (not chairs), laptop computers, computer tablets, and other mobile handheld devices, and their operating systems and accessories.
- Includes smart boards /active boards and their installation, but not wiring to the point of installation.
- Includes equipment that enables a child who is physically unable to participate interactively with other students in a real classroom.
- Related equipment includes file servers (for instructional purposes), scanners, printers, modems, etc.
- For use by Auxiliary Services staff such as clerks for inventory (computer, copier, laminator, file cabinet, furniture for a mobile unit) purposes or by guidance counselors for guidance activities.
- Such equipment must be located near Auxiliary Services staff using it, or in a regular classroom where pupils are taught.
- Lease purchase agreements are permissible as long as funds are not obligated beyond the present biennium.
- Repair and maintenance of equipment originally purchased with Auxiliary Services funds are permissible with Auxiliary Service funds.
- *Not permissible: computer hardware or related equipment for use by teachers.*
- *Not permissible: repair and maintenance of computers not originally purchased with Auxiliary Services funds.*
- *Not permissible: the equipment purchased may not change the infrastructure of the nonpublic building, i.e., the equipment can be easily transferred or removed.*
- *Not permissible: regular classroom furniture and equipment*
- *Not permissible: book trucks or audio-visual carts (not used primarily by students).*
- *Not permissible: wiring of the nonpublic building.*

(M) Mobile Units

- Services for a mobile unit purchased with Auxiliary Services funds (e.g. electricity, telephone, insurance, repairs, snow plowing, security, maintenance).
- Only for the fiscal year in which the service is rendered, although an encumbrance may be made before the end of the second year of a biennium for such services in the following July and August.
- *Not permissible: payment for utilities (except for a dedicated phone) inside the nonpublic school building if for use by Auxiliary Services staff.*
- *Not permissible: services for a mobile unit not purchased with Auxiliary Services funds.*
- *Not permissible: capital improvements on nonpublic building rooms.*
- *Not permissible: wiring of the nonpublic building.*

(N) Storing records of a chartered nonpublic school that closes

- Reimburse costs to a public school district one time only.
- This charge and reimbursement may be made from unencumbered funds remaining in the account for a closed school. If unencumbered funds have already been returned to the Department, an SF-230 Supplement would have to be filed for reimbursement of the costs.

(O) Lifesaving medical and other emergency equipment and its maintenance

- The primary purpose of the equipment must be to save lives or for use during emergencies.
- Items purchased must meet the school district's definition of "equipment" which usually means that the items are reusable.
- An "emergency" is an unforeseen combination of circumstances, or the resulting state, that calls for immediate action. The two key elements of this definition are "unforeseen" and "immediate action".
- Funds may be used to maintain previously purchased lifesaving or other emergency equipment whether originally purchased with or without Auxiliary Services funds.

- The school district may require that a properly trained individual be available at the school site where such equipment is being purchased. However, the training of such staff would not be permissible with Auxiliary Services funds.
- *Not permissible: hearing aids, eyeglasses.*

(P) Security personnel services

- The only personnel authorized are persons procured from a county sheriff or township or municipal police or persons certified through the Ohio peace officer training commission.
- The security services are for during the school day only.
- *Not permissible: security systems such as cameras, metal detectors, wireless systems which are non-personnel in nature.*
- *Not permissible: security personnel services used outside the regular school day for extracurricular or interscholastic activities such as football games or evening events.*

(Q) English language learners' language and academic support services

- Licensed personnel who provide support services
- *Not permissible: the basic classroom teacher for limited-English-speaking pupils*

OTHER PROVISIONS

(1) All personnel are employable.

- (1) as individuals by a public school district.**
- (2) by a purchase order/contract with an Education Service Center (ESC).**
- (3) by contract with the Department of Health, a city or general health districts, private agencies whose personnel are licensed by an appropriate state board of agency, or another school district.**

- The public school district may issue a purchase order to a legitimate/registered private agency (aka “third party agency”) but not to a private individual for any authorized staff position.
- *Not permissible: services rendered by an individual who is not incorporated or who does not have a license to do business in the State of Ohio.*
- *Not permissible: direct payment by contract to an individual who is not an employee or for whom payment is made to a private agency.*
- *Not permissible: a school district may not pay directly an individual who is not its employee. For example, a remedial tutor may not be paid directly.*

Personnel include:

Nurse	Physician
Dentist	Optometrist
Health Aide	Psychologist
Physical/Occupational Therapist	Social Worker
Speech Therapist	Guidance Counselor
Remedial Teacher	Handicapped/Gifted
Clerk	Supervisor
Support teacher for LEP	Licensed Practical Nurse
Licensed Security Person	

- A licensed practical nurse may provide nursing services if that person is under the direct supervision of a registered nurse.

The following types of personnel services are indicated in the law as permissible:

Diagnostic (B) (D)	Guidance/Counseling (F)
Therapeutic (E)	Remedial (G)
Health (C)	Handicapped/Gifted (I)
Clerical (N)	Supervisory (J)
Security (P)	LEP Support (Q)

- Supervisory personnel must provide their services on the site where nonpublic students receive their auxiliary services.

The following personnel services are not permissible (no authority in law):

Administrative	Supplemental
Regular Instruction	Consultant

- *Not permissible: online course for high school credit (because they are regular instruction)*

Individuals employed by a public school district or ESC are subject to the interview, selection, and evaluation procedures of the district or ESC, are paid in accordance with their salary schedules, and receive their adopted fringe benefits.

- Personnel shall be properly licensed by an appropriate state board or agency.
- Job descriptions must be provided for all personnel.
- For professional staff, they may be the job descriptions used by the public school district or ESC through which they are employed.
- For clerical staff, job descriptions are given in the “Guidelines for Implementation of Nonpublic Auxiliary Services Funding.”
- *Not permissible: paying unemployment compensation costs from current Auxiliary Services funds. (A separate fund is available for this).*
- *Not permissible: performing duties outside their job description. Teachers may not perform such duties as playground supervision, cafeteria duty, etc.*
- *Not permissible: personnel for basic instruction or supplemental or enrichment instruction, e.g. a foreign language teacher.*

Only personnel services rendered in a fiscal year may be paid for from that fiscal year’s Auxiliary Services funds. Wages earned and owed for that fiscal year and the corresponding fringe benefits may be paid through the following July and August.

Teachers employed by and through either the public school district or an ESC to work in nonpublic schools do not have to meet the requirements of a highly qualified teacher (HQT) unless it is a requirement of the employing district that all teachers be HQT.

In-service of teachers: Auxiliary Services funds may be used to pay the in-service of Auxiliary Services staff if the same in-service is provided to public school teachers and is required by the district’s collective bargaining agreement. This includes workshop participation that is part of a teacher’s Local Professional Development committee plan (LPDC).

In-service training may be included in a purchase order for the purchase of equipment (e.g. computers).

- *Not permissible: in-service for nonpublic teachers not included in the original purchase order to purchase equipment.*
 - *Not permissible: travel expenses, workshop fees, conference fees, or other fees for Auxiliary Services staff.*
- (2) Transportation provided to nonpublic pupils shall be paid for by the public school district and may not be paid from Auxiliary Services funds, unless the request is submitted by the parent of a served child for auxiliary services away from the nonpublic site.**
- (3) Only health and remedial services available to pupils attending the public school district may be provided with Auxiliary Services funds.**
- (4) Interest earned on the funds must be used for Auxiliary Services purposes.**
- (5) The Department of Education shall adopt guidelines and procedures under which (1) programs and services shall be provided (2) public school districts shall be reimbursed for administrative costs (3) returned unexpended funds may be transferred to the Auxiliary Services Personnel Unemployment Compensation fund, and (4) materials in section K are susceptible to individual use rather than classroom use.**
- Public school districts may be reimbursed for administrative costs up to 4% of the maximum allocation and of the interest earned.
 - *Not permissible: taking any monies for administrative costs if a nonpublic school does not participate in the Auxiliary Services program.*
- (6) Unexpended Auxiliary Services funds are to be transferred into the Auxiliary Services Personnel Unemployment Compensation fund.**
- A form for public school districts to claim reimbursement for unemployment compensation paid for Auxiliary Services-paid staff is included in the "Mobile Unit Handbook" (SF-239) section.
- (7) *The following are not permissible with Auxiliary Services funds:***
- *Field trips*
 - *Services rendered by a contract/agreement with an individual (e.g., an entertainer, a consultant, a tutor).*
 - *Online courses for high school credit (because they are regular instruction).*

USE OF AUXILIARY SERVICES FUNDS

To Purchase Instructional Materials for Computers/Laptops

	<u>Auxiliary Services Purchased</u>	<u>Nonpublic School Purchased</u>	<u>Pupil Owned</u>
<u>Digital Texts</u>	Yes	Yes	Yes
<u>Instructional Software</u> (with or without apps)	Yes*	Yes*	No**
<u>Downloadable Instructional Applications (App.)</u> (Computer Application Software)	Yes*	Yes*	Under \$20: Yes* \$20 or more: No**
<u>Vouchers (for Applications)</u> cost less than \$20:	Yes*	Yes*	Yes*
cost \$20 or more:	Yes*	Yes*	No**

[RC 3317.06](#) (K): Only such items that are incapable of diversion to religious use and that are susceptible of loan to individual pupils.

Auditor Circular 78-6: "...materials are....the property of the public school district."

RC 3317.06 (K): "Mobile applications....purchased for less than twenty dollars for instructional use shall be considered to be consumable."

* Content of software must be identified. The nonpublic administrator must certify that the apps to be downloaded would be for student instructional use only and would be nonsectarian in nature.

**Content of software could be capable of diversion to religious use and would not be the property of the public district.

(Items in bold letters are revisions to current guidelines.)

GUIDELINES FOR IMPLEMENTATION OF NONPUBLIC SCHOOL AUXILIARY SERVICES FUNDING

RC 3317.06 **and RC 3317.062** state that the department of education shall adopt guidelines and procedures under which Auxiliary Services programs and services shall be provided. This section provides these guidelines and procedures both for public districts and **for chartered nonpublic schools which receive payments directly from the state under division (e)(2) of section 3317.024 of the Revised Code.**

- A. Any chartered, nonpublic school that reports K-12 enrollment on the web-based State ADM module for the first full week of October is eligible to receive Auxiliary Services funding. In addition, new schools that receive their approved charter by January 1 will be eligible to receive the full Auxiliary Services payment with no pro-ration. A school receiving an approved charter after January 1 will not be eligible to receive any auxiliary funds in its first year, but would be eligible to receive a full payment in every year after the first, if enrollment for the first full week of October is reported in the web-based State ADM module in the Nonpublic Data System (NPDS)

Funds allocated for use by one nonpublic school in a district may not be used for purchases in another nonpublic school in the same district.

- B. Moneys paid to public school districts under division (E) of Section 3317.024, O.R.C. shall be used as follows:
1. To purchase secular textbooks or digital texts for use by pupils attending chartered nonpublic schools.
 2. To provide certain specific services to pupils attending chartered nonpublic schools,
 3. To purchase secular, neutral, and non-ideological computer application software, device management software, learning management software, site licenses, digital videos on demand (DVD's), wide area connectivity, related technology as it relates to internet access, mathematics and science equipment and materials, instructional materials, and school library materials, and
 4. To purchase or lease instructional equipment including computer hardware and related equipment that is in general use in the nonpublic schools of the state for instructional use by pupils attending nonpublic schools within the school, and

5. To employ clerical personnel to administer **and supervisory personnel to supervise the providing** of services and textbooks to pupils attending chartered nonpublic schools.
- C. **If Auxiliary Service funds are allocated to the public district**, requests for such textbooks, services, computer software, mathematics, and science equipment, instructional materials and instructional equipment shall be submitted on forms prescribed by the Ohio Department of Education.
- D. **If Auxiliary Services funds are paid directly to a chartered nonpublic school the school shall establish a separate cost center which reports how the funds are expended so that a final expenditure report can be submitted as prescribed and so that an audit of the expenditures can be conducted by representatives of the department as prescribed in RC 3317.062(C)(2).**
- E. **If Auxiliary Services funds are paid directly to a chartered nonpublic school, expenditure of the funds shall be made in accordance with the purchasing procedures of the chartered nonpublic school and in accordance with procedures generated by the office of the Auditor of State.**
- F. Textbooks, computer software, mathematics and science equipment, and instructional materials shall be on loan by the public district in which the nonpublic pupils attend school to individual pupils attending chartered nonpublic schools. Instructional equipment including computers and related equipment shall be on loan to individual pupils or to groups of pupils for instructional purposes.
- G. When instructional equipment including computer hardware is purchased, in-service training for the nonpublic teachers may be purchased at the same time.
- H. Repair and maintenance of instructional equipment purchased with Auxiliary Services funds is permissible with these funds. Repair and maintenance of Instructional equipment purchased by chartered nonpublic schools with their own funds is not permissible except that a defibrillator purchased by nonpublic schools with their own funds is permissible with Auxiliary Services funds.
- I. Section 3317.06 (K) and (L): The purchase order by the public district may be for services only within the fiscal year of July 1 to June 30. The lease may contain a statement that "continuation of the lease in future years is dependent on the availability of Auxiliary Services funds."

Section 3317.062: Services may be provided only within the fiscal year of July 1 to June 30, and payment only for goods purchased within the fiscal year of July 1 to June 30 are chargeable to that fiscal year's Auxiliary Services funds.

- J. **If Auxiliary Services funds are allocated to a public district**, the public district shall approve requests for textbooks, services, mathematics and science equipment, and instructional materials and instructional equipment prior to the purchase of such goods and services. The Ohio Department of Education may provide consultative services on the approval of requests.
- K. **If Auxiliary Services funds are allocated to a public district**, expenditures by public districts for textbooks, services, computers, computer software, mathematics and science equipment, instructional materials and instructional equipment pursuant to RC 3317.06 shall not exceed the amount allocated to the public district plus any interest earned on the funds used for the purposes of implementing such section.
- L. **Interest earned by a chartered nonpublic school that receives an allocation directly from the state on the investment of the nonpublic pupil allocation shall be used by the school for the same purposes and in the same manner that Auxiliary Services funds may be used.**
- M. **If Auxiliary Services funds are allocated to a public district**, the public district may retain in each fiscal year not more than four (4) percent of the maximum allocation plus (4) percent of the interest earned on the maximum allocation to defray the administrative accounting and handling costs related to the provisions of RC 3317.06. Public districts cannot take 4% on the unexpended balance of the previous year or capture both years of Administrative Cost in the second year of a biennium.
All Auxiliary Services funds received directly from the state by a chartered nonpublic non-denominational school shall be spent for the purposes stated in law or returned to the Department at the end of a biennium for deposit in the Workers Comp /Mobile Unit fund. No administrative accounting and handling costs may be charged to the Auxiliary Services funds received.
- N. "Parent" shall include a person standing in *loco parentis* to a child. (RC 3317.06).
- O. All personnel services to be provided to pupils attending nonpublic schools must be available for pupils enrolled in the school district in which the chartered nonpublic school is located.
- P. No school district shall loan textbooks, computers, computer software, mathematics and science equipment, instructional materials and instructional equipment, or provide services for use in religious activity.
- Q. A public district **or a chartered nonpublic school that receives its Auxiliary Services directly from the state** may employ supervisory and clerical personnel to supervise the providing of services, textbooks, computers, computer software, mathematics and science equipment, etc.

1. Supervisory personnel hired pursuant to Division (J) of Section 3317.06 **or division (A)(5) of RC 3317.062** may perform their services in the public schools, in the nonpublic schools, in public centers, or in mobile units.
 2. Costs for such supervisory personnel by a public district shall be charged to the Auxiliary Services account only at the request of the nonpublic school using Form SF-200.
- R. Health services, textbooks, remedial services, mathematics and science equipment, and instructional materials and instructional equipment provided for the benefit of nonpublic school pupils and the admission of pupils to such nonpublic schools shall be provided without distinction as to race, creed, color, or national origin of such pupils or of their teachers.
- S. On request of the principal or other chief administrator of any nonpublic school whose Auxiliary Service funds are paid to a public district the treasurer shall provide such principal or administrator with an account of the moneys received, interest earned, expenditures and encumbrances by the district under division (E) of Section 3317.024 of the Revised Code as reported to the district's board in the Treasurer's most recent monthly statement (RC 3313.29). To facilitate the administration of these funds, nothing prohibits the Treasurer from providing a current financial report.

Fund Disbursement

- A. The Ohio Department of Education will distribute funds for each fiscal year for which funds are appropriated **either** to the public district for the purposes of implementing Section 3317.06 of the Revised Code **or directly to chartered nonpublic non-denominational schools under Section 3317.062** in the following manner
1. In August, a one-fourth payment of an estimated allotment based on a nonpublic school's previous year's enrollment will be disbursed.
 2. In November, a one-fourth payment of an estimated allotment based on a nonpublic school's previous year's enrollment will be disbursed.
 3. In February, the remainder of the actual maximum allocation, as determined by the October nonpublic average daily membership, as reported on the State ADM module for the current school year, will be disbursed.

The Department has developed procedures whereby a chartered nonpublic non-denominational school may notify the Department that it is non-denominational and wants its Auxiliary services payments sent directly to the school and not to the public district where the nonpublic school is located. Such notification either to initiate the direct payment procedures or to discontinue such direct payment procedures which were requested in a previous school year shall take place annually between July 1st and the end of July 31st

- B. The October nonpublic average daily membership (in the online NPDS State ADM) shall include pupils whose parents are Ohio residents and who are enrolled in kindergarten through twelfth grade in nonpublic schools chartered by the Ohio Department of Education. The enrollment on the State ADM will be verified by area coordinators during Administrative Cost Reimbursement reviews.
- C. Payments to public school districts to loan textbooks, computer software, mathematics and science equipment, instructional materials and instructional equipment, and to provide services as identified in these guidelines will be notwithstanding the provisions of Section 3317.01.
- D. Unencumbered and unexpended funds at the close of the first year of the biennium for participating chartered nonpublic school shall be carried forward into the succeeding fiscal year by the public school district and expended for the purposes authorized by 3317.06. (Auditor's Circular No 78-6. 08/25/78).

- E. Following the close of the first fiscal year of a biennium for which funds were expended, a report of expenditures 1) for each chartered nonpublic school within the public district **or 2) for each chartered nonpublic non-denominational school which received Auxiliary Services funds directly from the state** shall be filed with the Ohio Department of Education on or before November 15 in the Auxiliary Services module in NPDS as prescribed by the Ohio Department of Education (Section 3301.07 C).

- F. On or before July 30 following the close of a fiscal year, any unencumbered or unexpended funds and any interest earned on these funds shall be returned to the Department in a check made payable to Treasurer State of Ohio for inclusion in the Auxiliary Services Personnel Unemployment Compensation fund, pursuant to Section 3317.06 and 4141.47 of the Revised Code (Auditor's Circular No.78-6 (8/25/78)). The July 30th deadline would apply to a situation where a nonpublic school has closed and not used all its funds and there are no outstanding (open) PO's, or after the second year of a biennium when a nonpublic school has not spent or requested any of its allocation for that fiscal year.

- G. Following the close of the second year of a biennium for which funds were expended, a report of expenditures for each chartered nonpublic school within the public district **and for each chartered nonpublic non-denominational school which received Auxiliary Services funds directly from the state** shall be filed by the school district with the Ohio Department of Education on or before November 15, in the Auxiliary Services module of NPDS prescribed by the Ohio Department of Education (Section 3301.07 C (Auditor's Circular No. 78-6 (8/25/78)). Any and all unexpended funds should be returned **directly to the Ohio Department of Education** with the check made payable to "Treasurer, State of Ohio".

Implementation Procedures

(to be followed by a chartered nonpublic school requesting items from a public district which has received an Auxiliary Services allocation for a chartered nonpublic school)

Use of the SF-200

A SF-200, which specifies what is being requested by the nonpublic school, must be prepared for the use of all Auxiliary Services funds, except for the expenditure of up to 4% administrative costs expended by the public school district. The SF-200 is generated by the nonpublic school. If the district has a requisition form process, the nonpublic school may simply type the words "Substitute SF-200" on the top of the requisition form used by the public school district. An SF-200 is required to request the employment of any personnel by the public school district for services in the nonpublic school.

Use of the SF-200T Loan Form

The parent or pupil fills out and signs the SF-200T. It is necessary for only one SF-200T per class to be completed. This form should list all the books loaned to the students in the self-contained class with the student signing the back of the form. For departmentalized situations and/or high school classes individual student forms will be necessary.

Use of the SF-200 Materials and Equipment Form

The SF-200 Materials and Equipment Form is a form that helps track of instructional materials, computer software, computer hardware and other instructional equipment that, for some reason or other, leaves the building with a student and/or parent. Examples could include when a student needs to do some extra work to catch up or stay up with his class.

Approval of the Use of Auxiliary Service Funds

The public district has the final responsibility for approving the SF-200's generated by the nonpublic schools and thereby the expenditures of all Auxiliary Services funds including textbook requests. If a public district refuses a request by a nonpublic school for a service for an item to be paid for with Auxiliary Services funds, there is no requirement in law for the public district to provide it.

Title to Property Purchased with Auxiliary services Funds

Equipment and materials purchased by a public district for use in a chartered nonpublic school is the property of the public district.

Equipment and materials purchased by a chartered nonpublic non-denominational school with Auxiliary Services funds are the property of the chartered nonpublic non-denominational school.

Inventory of Textbooks, Materials, and Equipment

Each chartered nonpublic school shall maintain an up-to-date inventory of textbooks, reusable materials, and equipment purchased with Auxiliary Services funds. The inventory shall be available for review as part of audits and reviews conducted by the Department.

Disposal Procedures for Obsolete Loaned Textbooks

Obsolete loaned textbooks are to be returned to the public district and handled in the same manner as obsolete textbooks are handled in the public district. If they are sold, the money must be returned to a regional office in a check made payable to the Treasurer, State of Ohio.

For chartered nonpublic non-denominational schools which have received their Auxiliary Services funds directly from the state, obsolete textbooks shall be disposed in the same manner as they dispose of textbooks purchased from their own local funds.

Disposal Procedures for Materials and Equipment in the Event of the Closure of a Nonpublic School

Materials and equipment are disposed of by using three alternatives, as follows:

1. The equipment may be distributed to the remaining nonpublic schools located within the public district or title may be transferred to another public district for use in a nonpublic school located in the latter district.
2. The equipment may be used by the public school.
3. The equipment may be sold pursuant to 3313.41 and funds returned to Treasurer, State of Ohio.

It is also permissible to transfer materials and equipment to another public district for use in a nonpublic school in that district, especially if students from the closed school will be enrolling there.

For chartered nonpublic non-denominational schools which have received their Auxiliary Services funds directly from the state, unneeded materials and equipment shall be disposed in the same manner as they dispose of textbooks purchased from their own local funds.

Scholarship Students and Auxiliary Services

Scholarship students are children who attend a nonpublic school under an Ed Choice Scholarship, a Jon Peterson Scholarship, or an Autism Scholarship. Students receiving scholarships may be served by Auxiliary Services staff, although the services provided by the Auxiliary Services may not be billed to the scholarship. A nonpublic school may not become a scholarship provider by designating an Auxiliary Services paid staff member as a specialist for the purpose of becoming a scholarship provider.

Service Programs

A. Diagnostic Services

1. Diagnostic services shall include only the following programs:
 - a) Speech and hearing diagnosis (Section 3317.06 (B))
 - b) Physician, nursing, dental and optometric services. (Section 3317.06 (C)).
 - c) Diagnostic psychological services. (Section 3317.06 (D)).
2. Such diagnostic services shall be provided in the nonpublic school attended by the nonpublic pupil receiving the service (Section 3317.06 (B), (C), (D)).
3. Such diagnostic services shall not be provided to participating chartered nonpublic pupils unless such services are available to pupils attending public schools within the district where the nonpublic school is located.
4. **If Auxiliary Services funds are allocated to a public district for a chartered nonpublic school, diagnostic services personnel may be employed directly by the public school district or may be provided under contract with the department of health, city or general health districts, educational service centers, or private agencies whose personnel are properly licensed by an appropriate state board of agency. Public school districts may engage in third party contracts with private agencies for those diagnostic services specified.**

If Auxiliary Services funds are sent directly to a chartered nonpublic non-denominational school, diagnostic services may be employed directly by the chartered nonpublic non-denominational school using that school's procedures for employing staff. The expenditures for that staff person shall be recorded in the special cost center for tracking Auxiliary Services expenditures.

B. Health, remedial, handicapped, gifted, guidance, counseling and social work services.

1. These programs shall include only the following:
 - a. Therapeutic psychological services. (Section 3317.06 (E))
 - b. Therapeutic speech and hearing services. (Section 3317.06 (E))
 - c. Guidance, counseling, and social work services. (Section 3317.06 (F))
 - d. Remedial services (Section 3317.06 (G))
 - e. Services for children with disabilities (Section 331.06 (I)); the developmentally handicapped, hearing handicapped, speech

handicapped, visually disabled, severe behavior handicapped, orthopedically handicapped, multi-handicapped or other health handicapped, specific learning disabled, autistic, or traumatic brain injured. (Section 3323.01 (A)).

- f. Programs for the gifted (Section 3317.06 (I)).
2. Such programs shall not be provided to participating chartered nonpublic pupils unless such services are available to pupils attending the public schools within the public school district where the chartered nonpublic school is located.
3. Such programs shall be provided in the public school, in nonpublic schools, in public centers, or in mobile units located on or off the participating chartered nonpublic school's premises.
4. If these programs are offered in the public school or in public centers, and transportation is necessary, the transportation shall be provided by the public school district in which the nonpublic school is located. (Section 3317.06 (E), (F), (G), and (I))
5. The public district shall pay the cost of transporting pupils in these programs from its general fund when such programs are offered in the public school or in public centers unless the parent of the child receiving the service submits a special transportation request. If such application is presented, the public district may pay for the transportation from moneys paid to it under Division (L) of Section 3317.024 of the Revised Code. (Section 3317.06)
6. Therapeutic psychological and speech and hearing services personnel and any of the health, remedial, handicapped, gifted, guidance, counseling, and social work personnel authorized in Sections 3317.06 and **3317.062** may be employed directly by the public school district or may be provided under contract with the department of health, city or general health districts, educational service centers, or private agencies whose personnel are properly licensed by an appropriate state board or agency. Public school districts may engage in third party contracts with private agencies for those services that are specified in this paragraph.

Therapeutic psychological and speech and hearing services personnel and any of the health, remedial, handicapped, gifted, guidance, counseling, and social work personnel authorized in Section 3317.062 may be employed directly by the chartered nonpublic non-denominational school or may be provided under contract with the department of health, city or general health districts, educational service centers, or private agencies whose personnel are properly licensed by an appropriate state board or agency.

Clerical Personnel

One person may serve part-time as services clerk, part-time as textbook clerk, and/or part-time as instructional materials and equipment clerk. **Such a clerk shall be requested by the nonpublic school on a SF-200 form if the school is a chartered denominational school whose Auxiliary Services funds are allocated to a public district.**

Clerical personnel shall perform their services in public schools, in nonpublic schools, in public centers or mobile units where services are provided. Section 3317.06 permits these services to be delivered within the nonpublic school even if it is religiously affiliated.

A. Services Clerk

The **clerk would** assist in the administration of services and that perform duties that include the following.

1. Receive requests for remedial, therapeutic, handicapped, gifted, and diagnostic services and for pupil counseling from authorized non-public personnel
2. Secure appropriate permanent record data in regard to pupils referred for services and present the same to service personnel.
3. Schedule students for services
4. Accompany students to and from the site where services are given when necessary to insure the safety of the children receiving the services.
5. Request, receive, catalog and distribute materials and equipment required by service personnel.
6. Type, file evaluations, progress reports, and test results for students who have received counseling, remediation, diagnostic, handicapped, gifted, or therapeutic services.

B. Textbook Clerk

The **clerk would** administer the textbook loan program and perform duties that include the following.

1. Distribute individual textbook and textbook substitute request forms to pupils
2. Collect and maintain individual loan forms
3. Catalog individual request forms
4. Prepare collective summaries
5. Prepare public school district requisition forms
6. Maintain an inventory of textbooks and digital texts
7. Distribute textbooks and digital texts to pupils and parents
8. Retrieve textbooks from parents and pupils

C. Instructional materials and Equipment Clerk

The **clerk would** administer the instructional materials and equipment lending program and perform duties that include the following:

1. Distribute request forms
2. Collect and maintain loan forms **if a chartered nonpublic denominational school**
3. Catalog request forms
4. Prepare collective summaries
5. Prepare public school district requisition forms **if a chartered nonpublic denominational school**
6. Maintain an inventory of computer software, computer hardware and related equipment, and instructional materials and equipment
7. Assist students in the selection of computer software, computer hardware and related equipment, and instructional materials and equipment
8. Distribute computer software, computer hardware and related equipment materials and equipment
9. Retrieve computer software, computer hardware and related equipment and instructional materials and equipment

Textbooks

- A. Using Auxiliary Services funds the school district may purchase or lease and loan secular textbooks or digital texts for pupils attending nonpublic schools within the **school** or to their parents. (Section 3317.06 (A)).
- B. A digital text is computer software, interactive video disc, magnetic media, CD-ROM, computer courseware, local and remote computer-assisted instruction, on-line service, electronic medium, or other means of conveying information to the student or otherwise contributing to the learning process through electronic means.
- C. Textbook means any book or book substitute that a pupil uses as a consumable or non-consumable text, text substitute, or text supplement in the school the pupil regularly attends or in a College Credit Plus course.
- D. Text supplements are any text workbooks or other materials that supplement the material in the text.
- E. Requests for textbook loans by a chartered nonpublic denominational school may be summarized by the nonpublic school and forwarded to the public district.
- F. Textbooks **purchased for use** by nonpublic school pupils do not have to conform to texts used in the public school, but shall be in compliance with Section 3329.01 of the Ohio Revised Code. (This is the publisher's list approved by the Superintendent of Public Instruction).

NOTES: Textbooks, including book substitutes, shall include books, whether bound or in loose-leaf form, consumable, or non-consumable, intended for use as a principal source of study material for a given class or a group of students, a copy of which is expected to be available for the individual use of each pupil in such a class or group

If textbooks or other materials are considered by the nonpublic school to be obsolete, they are to be disposed of in accordance with **either** the public district's policies **or the policy of the chartered nonpublic non-denominational school**. If any money is received through the sale of these items, the money is returned in a check made payable to the Treasurer, State of Ohio. This is **sent directly to ODE** with a letter of explanation and the name of the nonpublic school from which these obsolete items came.

Standardized Tests and Scoring Services

- A. The school district shall purchase standardized tests and scoring services for use by pupils attending nonpublic schools within the school district (Section 3317.06 (H)).
- B. Standardized tests and scoring services provided hereunder shall include only such tests and scoring services as are in use in the public schools of Ohio. (Section 3317.06 (H))

Computer Software

- A. Using Auxiliary Service funds a school district may purchase or lease any secular, neutral and non-ideological computer software or computer application software, management software, learning management software, digital video on demand (DVD), compact disk (CD), video cassette cartridge, and **provide** such items **for use by** pupils attending nonpublic schools.. (Section 3317.06 (K)).
- B. Computer software shall be purchased or leased and loaned **to pupils** under the provision **that** it is in general use in the public schools of the state.
- C. Site licensing may be for the individual classroom, the entire building, or may be for an entire diocese or synod.
- D. Wide area connectivity and related technology as it relates to internet access permits the purchase or lease of the equipment necessary to bring this technology into the building. Items such as all the equipment and wiring outside the building, e.g. satellites, T-1 lines, routers and switches or the materials and equipment necessary for inter-building connectivity, are permitted to be purchased with Auxiliary Services Funds.
- E. Mobile applications that are secular, neutral, and non-ideological and that cost less than twenty dollars shall be considered to be consumable. They must be instructional in nature, and their use for instruction may be certified by the principal on the SF-200.
- F. Computer software must be incapable of diversion to religious use.

Mathematics and Science Equipment and Materials/ Instructional Materials/School Library Materials

- A. Using Auxiliary Service funds a school district may purchase or lease any of the following secular, neutral, and non-ideological equipment and materials and **provide** such equipment and materials **for use by** pupils attending nonpublic schools within the district..
1. Mathematics and science
 2. Instructional materials
 3. School library materials
1. This mathematics and science instructional equipment and material shall be purchased or leased under the following provisions.
 - a. They are in general use in the public schools of the state.
 - b. They are incapable of diversion to religious use
 - c. They are susceptible to individual use rather than classroom use.
 - d. The loaning of mathematics and science equipment materials shall be based upon individual requests submitted by the nonpublic school.
 2. Instructional materials may be purchased or leased with Auxiliary Service funds and used in the regular classroom for instructional purposes.
 - a. Instructional materials means prepared written learning materials. This includes prepared instructional art materials and supplies for associated classrooms.
 - b. They are incapable of diversion to religious use.
 - c. They are susceptible to individual use rather than classroom use.
 3. School library materials may be items which are in a central library, a classroom library, a department library, etc.

This may include items such as:

 - Subscriptions
 - Encyclopedias
 - Dictionaries
 - Reference materials
 - Library books

Instructional Equipment

- A. Using Auxiliary Services funds a school district may purchase or lease for use by pupils attending nonpublic schools within the district instructional equipment, including computer hardware and related equipment which is permitted to be used in the regular classroom for general secular instruction. Related equipment for computer hardware includes workstations, but not chairs.

The computer hardware and instructional equipment must be in current use in the schools of the State of Ohio.

There is no specification in 3317.06 that such equipment must be able to be loaned to individual pupils.

- B. The use of this equipment is available to any student attending the nonpublic school. This equipment may be physical education equipment for the physical education classes, musical instruments for music classrooms, or instructional equipment for entire classroom use.
- C. **If the instructional equipment is to be used in a chartered nonpublic denominational school**, the decision as to whether any equipment is instructional is left to the public school district in which the nonpublic school is located.
- D. The tracking of instructional equipment **in chartered denominational school** (computer software, computer hardware and other instructional equipment in all subject areas) that leaves the building with a student is done using the SF-200 Materials and Equipment form. This form is to be used whenever any material leaves **a chartered nonpublic denominational school** building. This may occur because the student is on home instruction due to accident, injury, or illness. It may also occur if a student needs additional help to keep up with his/her studies or is trying to complete some additional assignment that requires this sort of equipment.
- E. The purchase or lease of computer hardware and related equipment includes all related items, e.g., modems, printers, scanners, etc. Nothing may be purchased, however, if it will change the infrastructure of the building. The equipment must be able to be easily removed and/or transferred should the nonpublic school ever close its doors.

E-Rate

A **chartered** nonpublic **denominational** school may acquire an e-Rate; however, no Auxiliary Services funds may be used in the acquisition of an e-Rate since the acquisition of an e-Rate is not incapable of diversion to religious activities and may benefit non-Auxiliary-Services fund purchases by the nonpublic school.

Once a nonpublic school obtains an e-Rate, the application of the e-Rate to Auxiliary Services fund purchases can be addressed as follows:

- 1) The discount may be applied to the original purchase order issued by the public district.
- 2) The nonpublic school may not deposit any reimbursement into its own school funds. Therefore:
 - a) Any reimbursement which is received in the same fiscal year in which the purchase order was issued may be used to reduce the cost of the original purchase order:

Any reimbursement which is received in a fiscal year which is not the fiscal year in which the original purchase order was issued shall be. Returned by the public district to the Ohio Department of Education as directed.

