

Completing the Nonpublic School Final Expenditures Page

August 2019

The Office of Federal Programs and the Office of Grants Management designed the *Nonpublic School Final Expenditures* page to assist LEAs in collecting expenditure data necessary to comply with equitable services requirements.

Under the Elementary and Secondary Education Act (ESEA) “funds allocated to a local educational agency (LEA) for educational services and other benefits to eligible private school children shall be obligated in the fiscal year for which funds are received by the agency.” ESEA 1117(a)(4)(B)

[US Department of Education Guidance](#) (see N-7 on page 26) notes that there may be extenuating circumstances in which an LEA is unable to obligate all funds within the fiscal year for which funds are received. Under these circumstances, the funds may remain available for the subsequent year (carryover). The [Office of Federal Programs Equitable Services Carryover Policy](#) provides the steps LEAs and nonpublic officials should take to determine carryover.

The *Service Amounts* and any *Incoming Carryover Amounts* have been populated for you based on the amounts displayed in the Consolidated application.

Steps to Complete the Nonpublic School Final Expenditures Report Page

*Note: The total of the Service Amount plus Incoming Carryover Amount is the **required** service amount for the year. See circled amounts below.*

- 1. Enter Nonpublic Expenditures.** In the *Nonpublic Expenditure Amount* column, enter the amount of funds expended for the respective nonpublic school by grant (Title I, Title IIA, Title IVA). If you report expenditures greater than the *Service Amount plus Incoming Carryover*, the excess expenditure amount will **not** be credited to the nonpublic equitable service amount for any other nonpublic school. (Exception: See step 2)

Nonpublic School Final Expenditures

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District is opting to pool Title I nonpublic service amounts?: Yes Program office preapproval is required before checking this box.

Nonpublic School IRN	Nonpublic School Name	Grant Name	Service Amount	Incoming Carryover Amount	Nonpublic Expenditure Amount	Outgoing Carryover Amount
054627	Queen Of Peace	Title I-A Improving Basic Programs	\$0.00	\$746.60	700.00	\$0.00

System-generated warning: If you report \$0 expenditures for all schools, a warning message will appear under the *Validation* column on the *Sections* page. Click *messages* to review error or warning messages.

2. **EXCEPTION: Pooling of Nonpublic Title I Funds.** Districts must receive preapproval from the Office of Federal Programs to pool Title I nonpublic funds. Districts that are approved to pool Title I funds can spend those funds in a manner different from how they may spend the *displayed service amount*.

If you are approved to pool funds, be sure to check the box circled in the screenshot below.

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054627	Queen Of Peace	Title I-A Improving Basic Programs	\$0.00	\$746.60	700.00	\$0.00

3. **Enter the Amount of Outgoing Carryover.** The outgoing carryover amount will be capped by the amount reflected in the *Service Amount* column. The outgoing carryover amount cannot include the amount reflected in the *Incoming Carryover Amount* column.

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054627	Queen Of Peace	Title I-A Improving Basic Programs	\$0.00	\$746.60	700.00	\$0.00



System-generated error: An error message will appear under the *Validation* column on the *Sections* page if the district attempts to include incoming carryover in the outgoing carryover cell. Click *messages* to review error or warning messages.

All nonpublic funds must be expended or reserved for nonpublic services. The district is not permitted to expend nonpublic funds for district purposes. Therefore, the data entered on the *Nonpublic* page may affect the carryover and adjusted expenditure amounts reported on the *FER Adjustments* page.

Example: FER Adjustments

This district has a nonpublic service amount of \$746.60. This amount is required to be spent on nonpublic services for Queen of Peace. The district reported a nonpublic expenditure amount of \$700.00. The unspent difference of \$46.60 belongs to the nonpublic.

Nonpublic School Final Expenditures

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054627	Queen Of Peace	Title I-A Improving Basic Programs	\$0.00	\$746.60	700.00	\$0.00

The *FER Adjustments* page reports information at the district level. The district's amount to carryover cannot include the nonpublic's unexpended service amount when:

1. They are part of the nonpublic **incoming** carryover amount
2. They were not expended by the district for the respective nonpublic **and** not entered in the *outgoing carryover amount* field on the *Nonpublic School Final Expenditures* report page.

On the *FER Adjustments* page, there is an amount remaining of \$2,046.60. The district's allowable amount to carryover is \$2,000.00. The difference of \$46.60 represents the unspent incoming carryover amount for Queen of Peace that is not eligible for carryforward.

Grant	Adjusted Allocation	Current Allocation	Reported Expenditures	Adjusted Expenditures	Cash Received	Amount Remaining	Amount to Carry Over	Acknowledge Carryover Less Than Amount Remaining
I	\$269,887.08	\$269,887.08	\$267,840.48	\$267,840.48	\$269,887.08	\$2,046.60	2,000.00	<input checked="" type="checkbox"/>

Example: FER Adjusted Expenditures

If there are unspent service amounts on the *Nonpublic School Final Expenditures* page and the district's adjusted expenditures equal the adjusted allocation, adjusted expenditures must be reduced by the unspent nonpublic funds. In the below example, the district incurred \$0 in nonpublic expenditures for St. Ann's and is requesting to carryforward the service amount of \$2,188.53.

Nonpublic School Final Expenditures

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District is opting to pool Title I nonpublic service amounts?: Yes Program office preapproval is required before checking the box. 

Nonpublic School IRN	Nonpublic School Name	Grant Name	Service Amount	Incoming Carryover Amount	Nonpublic Expenditure Amount	Outgoing Carryover Amount
		Title I-A Improving Basic Programs	\$0.00		0.00	\$0.00
054759	St Ann	Title I-A Improving Basic Programs	\$2,188.53	\$0.00	\$0.00	2,188.53

The district's adjusted expenditures equal the adjusted allocation on the *FER Adjustments* page. The district cannot spend the nonpublic funds and must therefore have \$2,188.53 available to carryforward. As a result, the reported expenditures of \$269,887.08 must be reduced by \$2,188.53 or \$267,698.55. See the correction example below.

FER Adjustments

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Grant	Adjusted Allocation	Current Allocation	Reported Expenditures	Adjusted Expenditures	Cash Received	Cash Balance On Hand	Amount Remaining	Nonpublic Service Amount Not Carried Forward	Maximum Carryover Amount Based on Nonpublic FER	Amount to Carry Over	Acknowledge Carryover Less Than Amount Remaining
I	\$269,887.08	\$269,887.08	\$269,887.08	\$269,887.08	\$269,887.08	\$0.00	\$0.00	-	-	0.00	<input type="checkbox"/>

Correction Example

FER Adjustments

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Grant	Adjusted Allocation	Current Allocation	Reported Expenditures	Adjusted Expenditures	Cash Received	Cash Balance On Hand	Amount Remaining	Nonpublic Service Amount Not Carried Forward	Maximum Carryover Amount Based on Nonpublic FER	Amount to Carry Over	Acknowledge Carryover Less Than Amount Remaining
I	\$269,887.08	\$269,887.08	\$267,698.55	\$267,698.55	\$269,887.08	\$2,188.53	\$2,188.53	-	\$2,188.53	2,188.53	<input type="checkbox"/>

Using St. Ann's as an example again, let's look at what happens if the district decides to only carryforward a portion of the nonpublic service requirement. In the screen shot below, the district has selected to only carryforward \$1,188.53 of the \$2,188.53 nonpublic service requirement.

Nonpublic School Final Expenditures

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District is opting to pool Title I nonpublic service amounts?: Yes Program office preapproval is required before checking this box.

Nonpublic School IRN	Nonpublic School Name	Grant Name	Service Amount	Incoming Carryover Amount	Nonpublic Expenditure Amount	Outgoing Carryover Amount
		Title I-A Improving Basic Programs				\$0.00
054759	St Ann	Title I-A Improving Basic Programs	\$2,188.53	\$0.00	\$0.00	\$1,188.53

The district must still make the \$2,188.53 available by reducing expenditures down to \$267,698.55. The total unused allocation of \$2,188.53 shows in the *Amount Remaining* column. The *Nonpublic Service Amount Not Carried Forward* column displays the \$1,000 that the district has not accounted for as expended or as carryforward on the *Nonpublic School Final Expenditures* page. The *Maximum Carryover Amount Based on Nonpublic FER* shows the amount the adjusted amount the district is allowed to carryforward (\$1,188.53). **The \$1,000 that was not expended or carried forward cannot be used by the district and is therefore forfeited.**

FER Adjustments

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Grant	Adjusted Allocation	Current Allocation	Reported Expenditures	Adjusted Expenditures	Cash Received	Cash Balance On Hand	Amount Remaining	Nonpublic Service Amount Not Carried Forward	Maximum Carryover Amount Based on Nonpublic FER	Amount to Carry Over	Acknowledge Carryover Less Than Amount Remaining
I	\$269,887.08	\$269,887.08	\$267,698.55	\$267,698.55	\$269,887.08	\$2,188.53	\$2,188.53	\$1,000.00	\$1,188.53	1,188.53	<input type="checkbox"/>

Funds identified as nonpublic carryover will be displayed on *the CCIP Nonpublic School Service* page once the FER is approved and should be budgeted accordingly.

If a district has selected *No* to *Are Services Provided* on the *Nonpublic School Service* page in CCIP for any of the grants and a service amount is displayed, that service amount must remain on the *FER Adjustments* page and that service amount is not available for district use. That service amount may be carried over to support the nonpublic school the subsequent year per the requirements of the carryover policy.

If you have questions regarding how to report nonpublic expenditures, validation messages or pooling of nonpublic Title I funds, please contact Chantelle Carter, Nonpublic Ombudsman at 614.466.5203 or chantelle.carter@education.ohio.gov.