

**USE OF
AUXILIARY SERVICE
FUNDS**

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USE OF AUXILIARY SERVICES FUNDS

Auxiliary Services for nonpublic school is authorized by ORC 3317.06 and 3317.024. The following items may be purchased and the following personnel may be hired.

Such services, either personnel or materials and equipment, are requested by the nonpublic school on an 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.

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 tests must be used for instructional purposes either in a classroom or at home. A home-use fee per pupil will be permissible.

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 and paid for in a given fiscal year. Funds to accomplish this must be encumbered and services rendered in the fiscal year whose 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.
- There are no limits on the number of textbooks that may be purchased.
- 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.**

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 11).

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.

- 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

(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 load 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 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 inside the nonpublic school building even 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, For 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.*

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 and 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 Personnel	Handicapped/Gifted
Clerk	Supervisor
	Licensed Practical Nurse

- A licensed practical nurse may provide nursing services if that person is under the direct supervision of a registered nurse.
- *Not permissible: online courses for high school credit (because they are regular instruction).*

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

**Diagnostic (B) (D)
Therapeutic (E)
Health (C)
Clerical (N)**

**Guidance/Counseling (F)
Remedial (G)
Handicapped/Gifted (I)
Supervisory (J)**

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

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

**Administrative
Regular Instruction**

**Supplemental
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.*

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).

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) 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 "Forms" 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).*

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</u> (App.) (Computer Application Software)	Yes*	Yes*	Under \$20: Yes* \$20 or more: No**
<u>Vouchers</u> (for Applications) 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.