

# Guidelines and Procedures for Auxiliary Services Program



**Department of  
Education &  
Workforce**

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# INTRODUCTION

Ohio law<sup>1</sup> requires the Ohio Department of Education and Workforce to adopt guidelines and procedures for Auxiliary Services programs and services. This document provides guidelines and procedures for public school districts receiving payments for chartered nonpublic schools as well as for chartered nonpublic schools that receive payments directly from the state.

Auxiliary Services funds paid to school districts or chartered nonpublic schools shall be used to do the following:

- 1) Purchase secular textbooks or digital texts for use by students attending nonpublic schools
- 2) Provide speech and hearing diagnostic services; physician, nursing, dental and optometric services; diagnostic psychological services; and language and academic support services and other accommodations for English learners attending nonpublic schools
- 3) Provide therapeutic psychological and speech and hearing services; guidance, counseling and social work services; remedial services; and programs for students with disabilities or gifted children attending nonpublic schools
- 4) Provide standardized tests and scoring services as used in the public schools of the state for pupils attending nonpublic schools
- 5) Hire clerical personnel to administer and supervisory personnel to supervise the provision of services and textbooks to students attending nonpublic schools
- 6) Purchase or lease secular, neutral and nonideological computer application software and related technology for use by students attending nonpublic schools
- 7) Purchase or lease instructional equipment, including computer hardware and related equipment, for instructional use by students attending nonpublic schools
- 8) Purchase mobile units and pay for necessary repairs and operating costs associated with these units
- 9) Purchase life-saving medical or other emergency equipment for placement in nonpublic schools; and
- 10) Provide security services.

## Funding

The amount paid under Ohio Revised Code 3317.024 (E)(1) and (2) shall equal the total amount appropriated for implementation of Ohio Revised Code 3317.06 and 3317.062, divided by average daily membership (ADM) in grades kindergarten through 12 in chartered nonpublic schools as determined the last day of October of each school year.<sup>2</sup>

Enrollment is reported through the Department's Nonpublic Data System. All chartered nonpublic schools are paid on a per-pupil basis dependent upon reported K-12 enrollment as of the first full week of October. The October nonpublic ADM shall include pupils whose parents are Ohio residents and who are enrolled in kindergarten through 12<sup>th</sup> grade in nonpublic schools chartered by the Department. The enrollment on the state ADM will be verified by area coordinators during administrative cost reimbursement reviews.

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<sup>1</sup>[Ohio Revised Code 3317.024](#) and [Ohio Revised Code 3317.062](#)

<sup>2</sup>[Ohio Revised Code 3317.024](#)

New schools must receive an approved charter by Jan. 1 to receive Auxiliary Services payments for the current fiscal year with no proration. Schools receiving a charter after Jan. 1 are eligible for Auxiliary Services funds in the following fiscal year. Newly chartered schools may elect to receive funds directly or designate an organization that oversees the nonpublic school to receive funds on its behalf not later than ten days after the notification of approval and issuance of a charter to a nonpublic school. If no election is made, the chartered nonpublic school will receive funds through the school district in which it is located. The school may subsequently change its election by April 1 of each odd-number year.

A chartered nonpublic school may elect for the school district in which it is located to receive the school's Auxiliary Services funds. It also may receive funds directly or designate an organization that oversees the nonpublic school to receive funds on its behalf. To receive funds directly, a school must notify the Ohio Department of Education and Workforce and the school district of location by April 1 of each odd-numbered year, and it shall submit to the Department an affidavit certifying the school shall administer and expend the funds in the manner outlined under Ohio Revised Code.

## Disbursement

The Department will distribute Auxiliary Services funds to schools each fiscal year as follows:

- In August, a one-fourth payment of an estimated annual allotment based on a nonpublic school's previous-year enrollment will be disbursed.
- In November, a one-fourth payment of an actual annual allotment based on a nonpublic school's current-year enrollment will be disbursed; and
- In February, the remainder of the actual maximum allocation, as determined by the October nonpublic ADM reported on the State ADM module for the current school year, will be disbursed.

If Auxiliary Services funds are allocated to a school district, the school district may retain in each fiscal year not more than 4% of the maximum allocation plus 4% of the interest earned on the maximum allocation to defray administrative accounting and handling costs related to the provisions of ORC 3317.06. School districts may not take 4% on the unexpended balance of the previous year or capture both years of administrative costs in the second year of a biennium. *If a district contracts with an educational service center to provide auxiliary services, only the service center shall be reimbursed for administrative costs.*<sup>3</sup>

If Auxiliary Services funds are allocated to an organization overseeing the nonpublic school, the organization managing a school's Auxiliary Services funds may require the school's governing authority to pay a fee for that service not exceeding 4% of the maximum allocation, plus 4% of the interest earned on the maximum allocation. The overseeing organization may not take 4% on the unexpended balance of the previous year or capture both years of fees in the second year of a biennium.

## Moneys Paid to School Districts

*Notwithstanding section 3317.01 of the Revised Code, payments shall be made under this section to any city, local, or exempted village school district within which is located one or more nonpublic elementary or high schools described in division (E)(1) of section 3317.024 of the Revised Code and any payments*

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<sup>3</sup> [Ohio Revised Code 3317.06](#)

made to school districts under division (E)(1) of section 3317.024 of the Revised Code for purposes of this section may be disbursed without submission to and approval of the controlling board.

*The allocation of payments for materials, equipment, textbooks, digital texts, health services, and remedial services to city, local, and exempted village school districts shall be on the basis of the state board of education's estimated annual average daily membership in nonpublic elementary and high schools located in the district described in division (E)(1) of section 3317.024 of the Revised Code.*

*Payments made to city, local, and exempted village school districts under this section shall be equal to specific appropriations made for the purpose. All interest earned by a school district on such payments shall be used by the district for the same purposes and in the same manner as the payments may be used.*

*The department of education shall adopt guidelines and procedures under which such programs and services shall be provided, under which districts shall be reimbursed for administrative costs incurred in providing such programs and services, and under which any unexpended balance of the amounts appropriated by the general assembly to implement this section may be transferred to the auxiliary services personnel unemployment compensation fund established pursuant to section 4141.47 of the Revised Code.<sup>4</sup>*

### **Additional Information**

On request of the principal or other chief administrator of any nonpublic school whose Auxiliary Services funds are paid to a school district, the treasurer shall provide an account of the money received, interest earned, expenditures and encumbrances by the district under [ORC 3317.024\(E\)](#) as reported to the district's board in the treasurer's most recent monthly statement ([ORC 3313.29](#)). To facilitate the administration of these funds, nothing prohibits the treasurer from providing a current financial report.

### **Purchase and Loan of the Items**

*The department shall also adopt guidelines and procedures limiting the purchase and loan of the items described in division (K) of this section to items that are in general use in the public schools of the state, that are incapable of diversion to religious use, and that are susceptible to individual use rather than classroom use.<sup>5</sup>*

### **Additional Information**

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.

Textbooks, computer software, mathematics and science equipment and instructional materials shall be on loan by the school district 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.

If Auxiliary Services funds are allocated to a school district, the school district shall approve requests for textbooks, services, mathematics and science equipment, and instructional materials and

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<sup>4</sup>[Ohio Revised Code 3317.06](#)

<sup>5</sup>[Ohio Revised Code 3317.06](#)

equipment before the purchase of such goods and services. The Department may provide consultative services on the approval of requests.

### *Use of the Auxiliary Services Request Form*

The [Auxiliary Services Request Form](#), 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 administrative costs (up to 4%) by the school districts. The Auxiliary Services Request Form should be generated by the nonpublic school. If the district has a requisition form process, the nonpublic school may simply type the words “Substitute Auxiliary Services Request Form” on the top of the requisition form used by the school district.

Requests for textbooks, services, computer software, mathematics and science equipment, instructional materials and equipment and employment of any personnel shall be submitted on the form.

### *Approval of the Use of Auxiliary Services Funds*

The school district has the final responsibility for approving Auxiliary Services Request Forms generated by nonpublic schools and thereby the expenditures of any Auxiliary Services funds, including textbook requests. Ohio law gives school districts the authority to approve or deny all requests by a nonpublic school for a service or item to be paid with Auxiliary Services funds.

School districts and nonpublic schools should work together, and school districts should clearly identify reasons why a purchase may not be approved. Additionally, it is incumbent on the school district to communicate any purchasing deadlines as far in advance as possible. It’s reasonable for school districts to establish timelines, deadlines, processes and procedures for purchasing. In the spirit of collaboration, public districts should give advance notice to nonpublic schools of these deadlines to clearly communicate expectations.

## **Moneys Paid Directly to Chartered Nonpublic Schools**

*An amount for auxiliary services paid directly to each chartered nonpublic school that has elected to receive funds under division (E)(2) of this section for each pupil attending the school. To elect to receive funds under division (E)(2) of this section, a school, by the first day of April of each odd-numbered year, shall notify the department and the school district in which the school is located of the election and shall submit to the department an affidavit certifying that the school shall expend the funds in the manner outlined in section 3317.062 of the Revised Code. The election shall take effect the following first day of July. The school subsequently may rescind its election, but it may do so only in an odd-numbered year by notifying the department and the school district in which the school is located of the rescission not later than the first day of April of that year. Beginning the following first day of July after the rescission, the school shall receive funds under division (E)(1) of this section. (b) Not later than ten days after the notification of approval and issuance of a charter to a nonpublic school, that school may elect to receive funds under division (E)(2) of this section. If no election is made, the chartered nonpublic school shall receive funds under division (E)(1) of this section. The school may subsequently change its election in accordance with division (E)(2)(a) of this section.*<sup>6</sup>

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<sup>6</sup> [Ohio Revised Code 3317.024 E\(2\)\(a\)\(b\)](#)

## *Additional Information*

If Auxiliary Services funds are paid directly to the chartered nonpublic school, the school shall establish a method (such as a separate accounting cost center) to account for the expenditure of Auxiliary Services funds. While there is not a specific method, schools must be prepared to report how the funds are expended. Schools are required to submit final expenditure reports on an annual basis to allow the Department to ensure the appropriate use of funds as prescribed under Ohio law.

If Auxiliary Services funds are paid directly to a chartered nonpublic school, the school may follow its own purchasing practices. However, those purchasing practices must ensure the school can document expenditures. (see page 8) Preapproval by the Department or a school district is not required. When expending Auxiliary Services funds:

- Nonpublic schools are subject to an audit of the expenditure and use of Auxiliary Services funds by the Department and the Auditor of the State of Ohio; and
- Property purchased by a chartered nonpublic school with Auxiliary Services funds is the property of the State of Ohio. Any property purchased with Auxiliary Services funds must be labeled “Purchased with State Auxiliary Services Funds.”

For more information regarding allowable expenses, please see the [Use of Funds](#) section.

# Return of Funds

## Public Districts/Chartered Nonpublic Schools

*Within thirty days after the end of each biennium, each board of education shall remit to the department all moneys paid to it under division (E)(1) of section 3317.024 of the Revised Code and any interest earned on those moneys that are not required to pay expenses incurred under this section during the biennium for which the money was appropriated and during which the interest was earned. If a board of education subsequently determines that the remittal of moneys leaves the board with insufficient money to pay all valid expenses incurred under this section during the biennium for which the remitted money was appropriated, the board may apply to the department of education for a refund of money, not to exceed the amount of the insufficiency.<sup>7</sup>*

### *Additional Information*

The date on which the obligation to the school district or chartered nonpublic school was incurred shall determine the fiscal year allotment against which the expenditure shall be charged. All obligations shall be paid not later than Nov. 15 following the close of the fiscal year in which the obligations were created unless extensions are granted by the Department.

### First Year of Biennium

Unencumbered and unexpended funds at the close of the first year of the biennium shall be carried forward into the succeeding fiscal year by school districts or chartered nonpublic schools and expended for the purposes authorized by Ohio Revised Code.

Following the close of the first fiscal year of a biennium, a report of expenditures for each 1) chartered nonpublic school within the school district or 2) chartered nonpublic school that received Auxiliary Services funds directly from the state shall be filed with the Department. The filing needs to occur on or before Nov. 15 in the Auxiliary Services module in the Nonpublic Data System (NPDS).

If a chartered nonpublic school closes during the first year of a biennium, the school district must return any unencumbered or unexpended funds received on the school's behalf along with any interest earned to the Department. School districts and chartered nonpublic schools must return any unexpended funds directly to the Department by electronic funds transfer (EFT).

### Second Year of Biennium

Following the close of the second year of a biennium, a report of expenditures for each chartered nonpublic school, regardless of whether funds are received through the school district or directly, shall be filed with the Department. The filing needs to occur on or before Nov. 15 in the Auxiliary Services module of NPDS. School districts and chartered nonpublic schools must return any unexpended funds directly to the Department by electronic funds transfer (EFT).

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<sup>7</sup>[Ohio Revised Code 3317.06](#)



# Use of Funds

## Chartered Nonpublic Schools Receiving Direct Payment

*All services provided pursuant to this section may be provided under contract with school districts, educational service centers, the department of health, city or general health districts, or private agencies whose personnel are properly licensed by an appropriate state board or agency.<sup>8</sup>*

*Materials, equipment, computer hardware and software, textbooks, digital texts, and health and remedial services provided pursuant to this section and the admission of pupils to nonpublic schools shall be provided without distinction as to race, creed, color, or national origin of such pupils or of their teachers.<sup>9</sup>*

## Chartered Nonpublic Schools Receiving Payment Through School Districts

*All services provided pursuant to this section may be provided under contract with educational service centers, the department of health, city or general health districts, or private agencies whose personnel are properly licensed by an appropriate state board or agency.*

*No school district shall provide health or remedial services to nonpublic school pupils as authorized by this section unless such services are available to pupils attending the public schools within the district.*

*Materials, equipment, computer hardware or software, textbooks, digital texts, and health and remedial services provided for the benefit of nonpublic school pupils pursuant to this section 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.*

*No school district shall provide services, materials, or equipment that contain religious content for use in religious courses, devotional exercises, religious training, or any other religious activity.<sup>10</sup>*

# Purchasing

*Each chartered nonpublic school that elects to receive funds directly in accordance with division (E)(2) of this section or the organization designated to receive and disburse auxiliary services funds on behalf of a chartered nonpublic school shall maintain records of receipt and expenditures of the funds in a manner that conforms with generally accepted accounting principles.<sup>11</sup>*

*The department of education shall create and disseminate a standardized reporting form that chartered nonpublic schools and organizations designated to receive funds in accordance with division (E)(2)(b) of this section may use to comply with division (E)(2)(b)(iv) of this section. However, the department shall not require schools to use that form.<sup>12</sup>*

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<sup>8</sup>[Ohio Revised Code 3317.062\(A\)\(5\)](#)

<sup>9</sup>[Ohio Revised Code 3317.062\(B\)](#)

<sup>10</sup>[Ohio Revised Code 3317.06](#)

<sup>11</sup>[Ohio Revised Code 3317.024\(E\)\(2\)\(b\)\(iv\)](#)

<sup>12</sup>[Ohio Revised Code 3317.024\(E\)\(2\)\(b\)\(v\)](#)

The [Auxiliary Services Reporting](#) spreadsheet is designated as a standardized reporting form for chartered nonpublic schools or organizations designated to receive these funds. These standardized reporting spreadsheets are not required if the school is using another form for reporting revenue and expenses.

Both public school districts and nonpublic schools receiving direct payment are required to submit a final expenditure report (FER) on an annual basis in NPDS.

If another form is used for reporting, that form should include:

- School's obligation number
- Date of the obligation
- Item description
- Vendor/name of employee
- Expended amount
- Invoice number for the purchase
- Check/voucher number
- Balance

An obligation for the expenditures of funds may be created only in the fiscal year for which the funds were received. The expenditures of funds may be for either goods or for services. The obligation to purchase goods must be made within the fiscal year, although the goods purchased may be received and used in future years. Services may be either personnel or non-personnel. Personnel services must be provided within the fiscal year, although payment for the services may be made after the fiscal year ends. Non-personnel services should be provided in the fiscal year for which funds are received, although they may be purchased for a future year if the future fiscal year is in the same biennium.

If an employee is going to be reimbursed for something, there should be some type of prior authorization form created and signed off by the proper school person indicating the school has given that particular employee an undivided approval to make the purchase and be reimbursed, and an obligation should be created in the school's Auxiliary Services ledger. No Ohio sales tax may be reimbursed from Auxiliary Services funds.

## Textbooks

*"Textbook" means any book or book substitute that a pupil uses as a consumable or nonconsumable text, text substitute, or text supplement in a particular class or program in the school the pupil regularly attends.*<sup>13</sup>

## Additional Information

- Permissible:
  - Workbooks and manuals, including consumable workbooks and manuals, for student use and textbook resource kits containing materials for use by individual students; and
  - Textbooks for College Credit Plus. If the college paid for part of the textbooks, they remain the property of the college.
- Not permissible:
  - Teacher's editions, unless for Auxiliary Services paid staff; and
  - Reading materials only for teachers (professional library).

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<sup>13</sup>[Ohio Revised Code 3317.06\(A\)\(1\)](#)

- Reimbursement of Nonpublic employees for purchases made by them

Textbooks and textbook substitutes may be in loose-leaf or electronic form. Textbooks requested by chartered nonpublic schools do not have to comply with the school district's list of approved textbooks.

## Digital Textbooks

*“Digital text” means a consumable book or book substitute that a student accesses through the use of a computer or other electronic medium or that is available through an internet-based provider of course content, or any other material that contributes to the learning process through electronic means.<sup>14</sup>*

### Additional Information

- Permissible:
  - Internet charges, wireless services and antivirus software; and
  - Digital texts may be used on Auxiliary Services-purchased equipment, or equipment purchased with local funds or by the student.
- Not permissible:
  - Digital texts used by the teacher; or
  - Other materials used by the teacher.

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 district or to their parents.

Textbooks purchased for use by nonpublic school pupils do not have to conform to texts used in the public school, but the textbooks shall be written by an approved textbook publisher that has registered with the Department and complied with the requirements of [Ohio law](#).

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 group of pupils, a copy of which is expected to be available for individual use of each pupil in the class or group.

If textbooks or other materials are considered by the nonpublic school to be obsolete, they are to be disposed of per the school district's policies if the school district administers the Auxiliary Services funds, or after four years if the chartered nonpublic school receives funds directly. If any money is received through the sale of these items, it must be returned to the Department. School districts and chartered nonpublic schools must return any unexpended funds directly to the Department by electronic funds transfer (EFT).

## Service Programs

Only personnel services authorized under Ohio law may be provided and paid using Auxiliary Services funds.<sup>15</sup>

*All services provided and purchases made pursuant to this section may be acquired under contract with school districts, educational service centers, the department of health, city or general health districts, or private entities whose personnel are presently licensed by an appropriate state board or agency. School*

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<sup>14</sup>[Ohio Revised Code 3317.06\(A\)\(2\)](#)

<sup>15</sup>[Ohio Revised Code 3317.06](#) and [Ohio Revised Code 3317.062](#)

*districts shall not deny a nonpublic school's request for personnel who are properly licensed by a state board or agency.*<sup>16</sup>

All personnel may also be hired as individuals by a public district or by a chartered nonpublic school that receives its funds directly. As part of the audit/review the principal will be asked to certify that such individuals are presently licensed as stated in law.

A. Diagnostic Services and Support

1. Diagnostic services shall include only the following programs:
  - a. [Speech and hearing diagnostic services](#);<sup>17</sup>
  - b. [Physician, nursing, dental and optometric services](#);<sup>18</sup>
  - c. [Diagnostic psychological services](#).<sup>19</sup>
2. The diagnostic services above shall be provided in the nonpublic school attended by the nonpublic pupil receiving the service.<sup>20</sup>
3. If Auxiliary Services funds are allocated to a school district for a chartered nonpublic school, diagnostic services personnel may be employed directly by the school district or may be provided under contract with the department of health, a city or general health district, an educational service center or a private agency whose personnel are properly licensed by an appropriate state board or agency. School districts may engage in third-party contracts with private agencies for those diagnostic services specified.

B. Therapeutic Services and Programs

1. These programs shall include only the following:
  - a. [Therapeutic psychological and speech and hearing services](#);<sup>21</sup>
  - b. [Guidance, counseling, and social work services](#);<sup>22</sup>
  - c. [Remedial services](#);<sup>23</sup>
  - d. [Programs for students with disabilities or gifted children](#);<sup>24</sup> and
  - e. [English learners](#).<sup>25</sup>
2. If funds are received by a public district, remedial programs shall not be provided to participating chartered nonpublic pupils unless such services are available to pupils attending schools within the school district.
3. Such programs shall be provided in the public schools, nonpublic schools, public centers or mobile units located on or off the participating chartered nonpublic school's premises.
4. If these programs are offered in public schools or public centers and transportation is necessary, the transportation shall be provided by the school district. The district may pay for the transportation from Auxiliary Services funds.

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<sup>16</sup>[Ohio Revised Code 3317.06](#) and [Ohio Revised Code 3317.062](#)

<sup>17</sup> [Ohio Revised Code 3317.06\(B\)](#)

<sup>18</sup> [Ohio Revised Code 3317.06\(C\)](#)

<sup>19</sup> [Ohio Revised Code 3317.06\(D\)](#)

<sup>20</sup> [Ohio Revised Code 3317.06\(E\)](#)

<sup>21</sup> [Ohio Revised Code 3317.06\(E\)](#)

<sup>22</sup> [Ohio Revised Code 3317.06\(F\)](#)

<sup>23</sup> [Ohio Revised Code 3317.06\(G\)](#)

<sup>24</sup> [Ohio Revised Code 3317.06\(I\)](#)

<sup>25</sup> [Ohio Revised Code 3317.06\(Q\)](#)

5. The school district shall pay the cost of transporting pupils in these programs from its general fund when such programs are offered in public schools or public centers unless the parent of the child receiving the service submits a special transportation request. If such an application is presented, the school district may pay for the transportation from Auxiliary Services funds.
6. Therapeutic psychological and speech and hearing services personnel and any of the health, remedial, handicapped, gifted, guidance, counseling and social work personnel authorized under Ohio law may be employed directly by the school district or nonpublic school or may be provided under contract with educational service centers, the department of health, city or general health districts or private agencies. Personnel must be properly licensed by an appropriate state board or agency. School districts may engage in third-party contracts with private agencies for those services specified in this paragraph.<sup>26</sup>
7. Transportation:
  - a. Schools receiving funding through the school districts: Transportation of pupils provided pursuant to divisions (E), (F), (G), and (I) of this section shall be provided by the school district from its general funds and not from moneys paid to it under division (E)(1) of section 3317.024 of the Revised Code unless a special transportation request is submitted by the parent of the child receiving service pursuant to such divisions. If such an application is presented to the school district, it may pay for the transportation from moneys paid to it under division (E)(1) of section 3317.024 of the Revised Code.<sup>27</sup>
  - b. Schools receiving direct funding: If such services [or programs] are provided in public schools or in public centers, transportation to and from such facilities shall be provided by the nonpublic school.<sup>28</sup>

## Speech and hearing diagnostic services

*To provide speech and hearing diagnostic services to pupils attending nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code. Such service shall be provided in the nonpublic school attended by the pupil receiving the service.<sup>29</sup>*

## Physician, nursing, dental and optometric services

*To provide physician, nursing, dental, and optometric services to pupils attending nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code. Such services shall be provided in the school attended by the nonpublic school pupil receiving the service.<sup>30</sup>*

- Permissible services:
  - Administering first aid; and
  - Purchasing health office supplies.

## Diagnostic psychological services

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<sup>26</sup> [Ohio Revised Code 3317.06](#) and [Ohio Revised Code 3317.062](#)

<sup>27</sup> [Ohio Revised Code 3317.06](#)

<sup>28</sup> [Ohio Revised Code 3317.062\(A\)\(3\)](#)

<sup>29</sup> [Ohio Revised Code 3317.06\(B\)](#)

<sup>30</sup>[Ohio Revised Code 3317.06\(C\)](#)

To provide diagnostic psychological services to pupils attending nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code. Such services shall be provided in the school attended by the pupil receiving the service.<sup>31</sup>

- Permissible services:
  - Conducting evaluations and sharing results with school districts.
- Not permissible:
  - Preparing the Multi-Factored Evaluation (MFE) or individualized education program (IEP) mandated by the Individuals with Disability Education Act (IDEA), which are responsibilities of the school districts.

## Therapeutic psychological and speech and hearing services

To provide therapeutic psychological and speech and hearing services to pupils attending nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code. Such services shall be provided in the public school, in nonpublic schools, in public centers, or in mobile units located on or off of the nonpublic premises. If such services are provided in the public school or in public centers, transportation to and from such facilities shall be provided by the school district in which the nonpublic school is located.<sup>32</sup>

## Guidance, counseling and social work services

To provide guidance, counseling and social work services to pupils attending nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code. Such services shall be provided in the public school, in nonpublic schools, in public centers, or in mobile units located on or off of the nonpublic premises. If such services are provided in the public school or in public centers, transportation to and from such facilities shall be provided by the school district in which the nonpublic school is located.<sup>33</sup>

## Remedial services

To provide remedial services to pupils attending nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code. Such services shall be provided in the public school, in nonpublic schools, in public centers, or in mobile units located on or off of the nonpublic premises. If such services are provided in the public school or in public centers, transportation to and from such facilities shall be provided by the school district in which the nonpublic school is located.<sup>34</sup>

- Not permissible services:
  - Home instruction
  - Home tutoring; and
  - Summer programs
  - Non-licensed personnel (example: aides)

## Programs for students with disabilities or gifted children

To provide programs for children who attend nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code and are children with disabilities as defined in section 3323.01 of the Revised Code or gifted children. Such programs shall be provided in the public school, in

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<sup>31</sup>[Ohio Revised Code 3317.06\(D\)](#)

<sup>32</sup>[Ohio Revised Code 3317.06\(E\) and Ohio Revised Code 3317.062\(A\)\(3\)](#)

<sup>33</sup>[Ohio Revised Code 3317.06\(F\) and Ohio Revised Code 3317.062\(A\)\(3\)](#)

<sup>34</sup>[Ohio Revised Code 3317.06\(G\)](#)

*nonpublic schools, in public centers, or in mobile units located on or off of the nonpublic premises. If such programs are provided in the public school or in public centers, transportation to and from such facilities shall be provided by the school district in which the nonpublic school is located.*<sup>35</sup>

## English Learners

*To provide language and academic support services and other accommodations for English learners attending nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code.*<sup>36</sup>

- Permissible service:
  - Hiring licensed personnel who provide support services.
- Not permissible:
  - Hiring basic classroom teachers for limited-English-speaking pupils.

## Standardized Tests and Scoring Services

Chartered nonpublic schools receiving direct payment:

*To supply for use by pupils attending the school such standardized tests and scoring services as are in use in the public schools of the state.*<sup>37</sup>

Chartered nonpublic schools receiving payment through a public school district:

*To supply for use by pupils attending nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code such standardized tests and scoring services as are in use in the public schools of the state.*<sup>38</sup>

## Clerical Personnel

Chartered nonpublic schools receiving direct payment:

*To hire clerical personnel to assist in the administration of divisions (A)(2), (3), and (4) of this section and to hire supervisory personnel to supervise the providing of services and textbooks pursuant to this section. These personnel shall perform their services in the public schools, in nonpublic schools, public centers, or mobile units where the services are provided to the nonpublic school pupil, except that such personnel may accompany pupils to and from the service sites when necessary to ensure the safety of the children receiving the services; and 3317.06 (J) To hire clerical personnel to assist in the administration of programs pursuant to divisions (B), (C), (D), (E), (F), (G), and (I) of this section and to hire supervisory personnel to supervise the providing of services and textbooks pursuant to this section.*<sup>39</sup>

Chartered nonpublic schools receiving payment through a public school district:

*Clerical and supervisory personnel hired pursuant to division (J) of this section shall perform their services in the public schools, in nonpublic schools, public centers, or mobile units where the services are provided to the nonpublic school pupil, except that such personnel may accompany pupils to and from the service sites when necessary to ensure the safety of the children receiving the services.*<sup>40</sup>

## Additional Information

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<sup>35</sup>[Ohio Revised Code 3317.06\(I\)](#)

<sup>36</sup>[Ohio Revised Code 3317.06\(Q\)](#)

<sup>37</sup>[Ohio Revised Code 3317.06\(H\)](#)

<sup>38</sup>[Ohio Revised Code 3317.062\(A\)\(5\)](#)

<sup>39</sup>[Ohio Revised Code 3317.06\(J\)](#)

<sup>40</sup>[Ohio Revised Code 3317.06](#)

One person may serve as an Auxiliary Services clerk or a lending program clerk. Such a clerk shall be requested by the nonpublic school on an Auxiliary Services Request Form if the school is a chartered nonpublic school with Auxiliary Services funds allocated to a school district.

*Clerical personnel shall perform their services in public schools, nonpublic schools, public centers or mobile units where services are provided. Ohio law permits these services to be delivered within the nonpublic school even if it is religiously affiliated.*<sup>41</sup>

A. Auxiliary Services Clerk

To assist in the administration of programs:

- Receive requests for remedial, therapeutic, handicapped, gifted and diagnostic services and pupil counseling from authorized nonpublic personnel
- Secure appropriate permanent record data regarding pupils referred for services and present the data to service personnel
- Schedule students for services
- Accompany students to and from the site where services are provided as necessary to ensure the safety of the children receiving the services
- Request, receive, catalog and distribute materials and equipment required by service personnel; and
- Type and file evaluations, progress reports and test results for students who have received counseling, remediation, diagnostic, handicapped, gifted or therapeutic services.

B. Clerk for the lending program

To assist in the administration of the lending program:

- Distribute individual textbook and textbook substitute request forms to pupils
- Distribute request forms
- Collect and maintain loan forms
- Prepare school district requisition forms
- Maintain an inventory of textbooks, digital texts, computer software, computer hardware and related equipment and instructional materials and equipment
- Assist students in the selection of computer software, computer hardware and related equipment and instructional materials and equipment
- Distribute textbooks, digital texts, computer software, computer hardware and related instructional materials and equipment; and
- Retrieve textbooks, computer software, computer hardware and related equipment and instructional materials and equipment.

## Computer Software

*To purchase or lease any secular, neutral, and nonideological computer application software designed to assist students in performing a single task or multiple related tasks, device management software, learning management software, site-licensing, digital video on demand (DVD), wide area connectivity and related technology as it relates to internet access, mathematics or science equipment and materials, instructional materials, and school library materials that are in general use in the public schools of the state and loan such items to pupils attending nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code or to their parents, and to hire clerical personnel to administer the lending program.*

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<sup>41</sup>[Ohio Revised Code 3317.06\(Q\) and 3317.062\(A\)\(6\)](#)



*Only such items that are incapable of diversion to religious use and that are susceptible of loan to individual pupils and are furnished for the use of individual pupils shall be purchased and loaned under this division. As used in this section, "instructional materials" means prepared learning materials that are secular, neutral, and nonideological in character and are of benefit to the instruction of school children. "Instructional materials" includes media content that a student may access through the use of a computer or electronic device.*

*Mobile applications that are secular, neutral, and nonideological in character and that are purchased for less than twenty dollars for instructional use shall be considered to be consumable and shall be distributed to students without the expectation that the applications must be returned.<sup>42</sup>*

## **Wireless connectivity and software**

Purchasing wireless for an entire school is not permissible because it includes administrative use and in denominational schools are not incapable of diversion to religious activity. In this regard, wireless coming into a school is similar to electricity coming into a school: it is for the entire building and not only for classrooms.

Internet connectivity to classrooms and for individual pupils is permissible and must be billed separately as an additional service to the school. Items that connect to the school's wireless network, that are placed or used in classrooms and that are incapable of diversion to religious use are permissible if they are billed separately.

Nonpublic schools that want to use Auxiliary Services funds for wireless connectivity under Ohio law submit the request on an Auxiliary Services Request Form and include a certification from the school principal.<sup>43</sup> This certification must affirm the wireless connectivity would be used for instructional purposes by students and would not be used for administrative purposes. The school should ensure the wireless connectivity is set up as a secure site, requiring a password that is restricted to use by students and teachers in the classroom. Access points may be installed in classrooms only (not outside the classroom).

Items that are in general use in the public schools of the state:

- Items that are purchased or leased
- Instructional software costing \$20 or more used on Auxiliary Services-purchased equipment or equipment purchased with local funds
- Instructional applications costing less than \$20 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
- Internet charges, internet wireless services and antivirus software used exclusively for instruction or by Auxiliary Services personnel
- Wiring for computers, etc., in a mobile unit
- Materials that are nondiscriminatory
- Materials benefiting the instruction of individual children
- Materials used by students for instructional and/or assessment purposes only; and
- Materials susceptible of loan to individual pupils.

The following items or expenses are not permissible:

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<sup>42</sup> [Ohio Revised Code 3317.06\(K\)](#)

<sup>43</sup> [Ohio Revised Code 3317.06](#)

- Wiring of the nonpublic school building for wireless connectivity
- Wireless and managed computer services for an entire nonpublic school building
- Application software installed onto equipment owned by the nonpublic school or the individual pupil and not identified in advance of purchase as instructional
- Items or materials not designated for entire classroom use
- Software that contains teacher resources (not susceptible of loan to individual pupils)
- Items not for instructional use (such as extracurricular activities) or incapable of diversion to religious use; and
- In a religious school, items (such as blank copy paper) for non-Auxiliary Services personnel.

## Instructional Materials for Computers and Laptops

*Mobile applications that are secular, neutral and nonideological in character and that are purchased for less than \$20 for instructional use shall be considered consumable and shall be distributed to students without expectation the applications must be returned.<sup>44</sup>*

Instructional materials mean prepared written learning materials. This includes prepared instructional art materials and supplies in associated classrooms.

School library materials may be items that are in a central library, classroom library, department library, etc.

This may include items such as the following:

- Subscriptions
- Reference materials
- Library books

	<i>Auxiliary Services Purchased</i>	<i>Nonpublic School Purchased</i>	<i>Pupil Owned</i>
<b>Digital Texts</b>	Yes	Yes	Yes
Instructional Software (with or without apps)	Yes*	Yes*	No**
<b>Downloadable Instructional Applications</b> (Computer application software, apps)	Yes*	Yes*	Under \$20: Yes* \$20 or more: No**
<b>Vouchers</b> (for applications) Under \$20: \$20 or more:	Yes* Yes*	Yes* Yes*	Yes* No**

\*Content of the software must be identified. The nonpublic administrator must certify the apps would be for student instruction use only and nonsectarian in nature.

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

<sup>44</sup>[Ohio Revised Code 3317.06\(L\) and Ohio Revised Code 3317.062\(A\)\(7\)](#)

## Instructional Equipment

*To purchase or lease instructional equipment, including computer hardware and related equipment in general use in the public schools of the state, for use by pupils attending nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code and to loan such items to pupils attending such nonpublic schools within the district or to their parents, and to hire clerical personnel to administer the lending program. "Computer hardware and related equipment" includes desktop computers and workstations; laptop computers, computer tablets, and other mobile handheld devices; their operating systems and accessories; and any equipment designed to make accessible the environment of a classroom to a student, who is physically unable to attend classroom activities due to hospitalization or other circumstances, by allowing real-time interaction with other students both one-on-one and in group discussion.<sup>45</sup>*

## Additional Information

Instructional equipment may be used in the regular classroom for general secular instruction. The computer hardware and instructional equipment must be in general use in the schools of the State of Ohio.

- Instructional equipment includes:
  - Desktop computers and workstations, laptop computers, computer tablets and other mobile handheld devices and their operating systems and accessories.
  - Smartboards/active boards and their installation, but not wiring for installation purposes.
  - Equipment that enables a child who is physically unable to participate interactively with other students in a real classroom.
- There is no requirement that a nonpublic school be able to loan such equipment to individual pupils.
- The use of this equipment is available to any student attending the nonpublic school. The school may loan such items to pupils either as a class group or individually.
- This equipment may vary from physical education equipment for physical education classes, musical instruments for music classrooms or instructional equipment for entire classroom use.
- When instructional equipment including computer hardware is purchased, in-service training for nonpublic teachers may be purchased at the same time.
- 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.
- Related equipment for computer hardware includes workstations but not chairs. The purchase or lease of computer hardware and related equipment includes all related items including 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 close.
- Instructional equipment may be used by Auxiliary Services staff, such as clerks for inventory purposes (computer, copier, laminator, file cabinet, furniture for a mobile unit) or by guidance counselors for guidance activities.
- Such equipment must be located near the Auxiliary Services staff using it or in a regular

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<sup>45</sup>[Ohio Revised Code 3317.06\(A\)\(8\)](#)

- classroom where pupils are taught.
- The following is not permissible:
    - Computer hardware or related equipment for use by teachers
    - Repair and maintenance of computers not originally purchased with Auxiliary Services funds
    - Regular classroom furniture and equipment; or
    - Book trucks or audio-visual carts (not used primarily by students).
    - Purchasing vans for transporting pupils.

## Mobile Units

Chartered nonpublic schools receiving direct payment:

*To purchase mobile units to be used for the provision of services pursuant to division (A)(3) of this section and to pay for necessary repairs and operating costs associated with these units.<sup>46</sup>*

Chartered nonpublic schools receiving payment through a public district:

*To purchase mobile units to be used for the provision of services pursuant to divisions (E), (F), (G), and (I) of this section and to pay for necessary repairs and operating costs associated with these units.<sup>47</sup>*

## Additional Information

- The following types of services for a mobile unit may be purchased with Auxiliary Services funds:
  - Electricity
  - Telephone
  - Insurance
  - Repairs
  - Snowplowing; and
  - Security.
- The following types of services are not permissible:
  - Payment for utilities (except for a dedicated phone) inside the nonpublic school building
  - Services for a mobile unit not purchased with Auxiliary Services funds; or
  - Capital improvements on nonpublic building rooms, including wiring of nonpublic buildings.
  - Reimbursement of Nonpublic employees for purchases made by them.

## Records Storage

This provision does not apply to chartered nonpublic schools receiving direct funding.

Chartered nonpublic schools receiving payment through a public district:

To reimburse costs the district incurred to store the records of a chartered nonpublic school that closes. Reimbursements under this division shall be made one time only for each chartered nonpublic school described in division (E)(1) of section 3317.024 of the Revised Code that closes.<sup>48</sup>

In the event a chartered nonpublic school closes, a public school district may be reimbursed one time for the cost of storing records, and the one-time cost for reimbursement shall be made before the public district files its final expenditure report.

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<sup>46</sup> [Ohio Revised Code 3317.06](#)

<sup>47</sup> [Ohio Revised Code 3317.06\(M\)](#)

<sup>48</sup> [Ohio Revised Code 3317.06\(N\)](#)

## Emergency Equipment

To purchase life-saving medical or other emergency equipment for placement in nonpublic schools within the district described in division (E)(1) of section 3317.024 of the Revised Code or to maintain such equipment.<sup>49</sup>

### Additional Information

- 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 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 purchased with or without Auxiliary Services funds.
- The school district may require a properly trained individual to 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.

## Security Services

To procure and pay for security services from a county sheriff or a township or municipal police force or from a person certified through the Ohio peace officer training commission, in accordance with section 109.78 of the Revised Code, as a special police, security guard, or as a privately employed person serving in a police capacity for nonpublic schools in the district described in division (E)(1) of section 3317.024 of the Revised Code.<sup>50</sup>

### Additional Information

- Services must be provided by a county sheriff, township or municipal police force or person certified through the Ohio peace officer training commission.
- Security services are for during the school day only.
- Not permissible:
  - Security systems such as cameras, metal detectors, wireless systems or other items that are non-personnel in nature
  - security personnel services used outside the regular school day for extracurricular or interscholastic activities, such as football games or evening events.

## Employment

- A. All personnel are employable and may be hired or engaged as follows:
  - As individuals by a school district or by a chartered nonpublic school that receives its funds directly

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<sup>49</sup> [Ohio Revised Code 3317.06\(O\) and Ohio Revised Code 3317.062\(A\)\(9\)](#)

<sup>50</sup> [Ohio Revised Code 3317.06\(P\) and 3317.062\(A\)\(10\)](#)

- By purchase order/contract with an educational service center; and if a district contracts with an educational service center to provide Auxiliary Services, only the service center shall be reimbursed for administrative costs.<sup>51</sup>
- By contract with the department of health, a city or general health district, a private agency whose personnel are licensed by an appropriate state board or agency or another school district. The school district may issue a purchase order to a legitimate/registered private agency (third-party agency) but not to a private individual for any authorized staff position.

The following is not permissible:

- Services rendered by an individual who is not registered with the Ohio Secretary of State or does not have a license to do business in the State of Ohio
- Direct payment by contract to an individual who is not an employee or for whom payment is made to a private agency; or
- Direct payment by a school district to an individual who is not its employee. For example, a remedial tutor may not be paid directly.

B. The following types of personnel services are permissible:

- [Diagnostic \(B\) \(D\)](#)
- [Therapeutic \(E\)](#)
- [Health \(C\)](#)
- [Clerical \(N\)](#)
- [Security \(P\)](#)
- [Guidance/Counseling \(F\)](#)
- [Remedial \(G\)](#)
- [Handicapped/Gifted \(I\)](#)
- [Supervisory \(J\)](#) (Supervisory personnel must provide their services at the site where nonpublic students receive their Auxiliary Services.)
- [English Learners \(Q\)](#)

C. Personnel includes:

- Nurse
- Dentist
- Health Aide
- Speech and Hearing Therapist
- Physical/Occupational Therapist
- Remedial Teacher
- Clerk
- Teacher for English Learners
- Licensed Security Person
- Physician
- Optometrist
- Psychologist
- Social Worker
- Guidance Counselor
- Handicapped/Gifted Supervisor
- Licensed Practical Nurse (A licensed practical nurse may provide nursing services if that person is under the direct supervision of a registered nurse.)

The following personnel services are not permissible:

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<sup>51</sup> [Ohio Revised Code 3317.06](#)

- Administrative
  - Regular Instruction
  - Supplemental
  - Consultant
  - Online high school for credit
- D. Individuals employed by a school district or educational service center:
- Employees are subject to the following:
    - Interview, selection and evaluation procedures of the district or educational service center
    - Paid under district or educational service center salary schedules; and
    - Fringe benefits provided by the district or educational service center.
  - Personnel shall be properly licensed by an appropriate state board or agency.
  - Job descriptions must be provided for all personnel.
  - For professional staff, job descriptions used by the school district or educational service center employing the professional staff may be used.
  - For clerical staff, job descriptions are given above.

The following personnel services are not permissible:

- Personnel not properly licensed by an appropriate state board or agency.
- Paying unemployment compensation costs from current Auxiliary Services funds. (A separate fund is available for this purpose for school districts that serve as fiscal agents for nonpublic schools, but not for employees who are third-party contracted with nonpublic schools receiving Auxiliary Services funds directly.)
- Performing duties outside of a job description. Auxiliary Services teachers may not perform duties such as playground supervision or cafeteria monitoring.
- Personnel for basic instruction or supplemental or enrichment instruction (for example, a foreign language teacher)
- An aide without a teaching license.

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.

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. In-service training may be included in a purchase order when purchasing equipment (such as computers).

- Not permissible:
  - In-service for nonpublic teachers not included in the original purchase order when purchasing equipment.
  - Travel expenses, workshop fees, conference fees or other fees for Auxiliary Services staff.
  - Reimbursement of Nonpublic employees for purchases made by them.

*A school 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.<sup>52</sup>*

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<sup>52</sup>[Ohio Revised Code 3317.062\(A\)\(5\)](#)

1. Supervisory personnel hired under Ohio Revised Code 3317.06(J) or 3317.062(A)(5) may perform their services in the public schools, nonpublic schools, public centers or mobile units where Auxiliary Services are provided.
2. Costs for such supervisory personnel by a school district shall be charged to the Auxiliary Services account only at the request of the nonpublic school using the Auxiliary Services Request Form.

## 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.

### TEXTBOOKS, MATERIALS AND EQUIPMENT PURCHASED BY SCHOOL DISTRICT, LABELING

Chartered nonpublic schools receiving funding through the public district:

Each school district shall label materials, equipment, computer hardware or software, textbooks, and digital texts purchased or leased for loan to a nonpublic school under this section, acknowledging that they were purchased or leased with state funds under this section. However, a district need not label materials, equipment, computer hardware or software, textbooks, or digital texts that the district determines are consumable in nature or have a value of less than two hundred dollars.<sup>53</sup>

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

The tracking of instructional equipment in a chartered nonpublic school (computer software, computer hardware and other instructional equipment in all subject areas) that leaves the building with a student is documented using the [Auxiliary Services Lending Program Request](#). This form is to be used whenever any material leaves a chartered nonpublic school building. This may occur because the student is on home instruction due to an accident, injury or illness. It also may occur if a student needs additional help to keep up with his or her studies or is trying to complete some additional assignment requiring this sort of equipment. Lease purchase agreements are permissible as long as funds are not obligated beyond the present biennium or fiscal year.

## Determining Ownership of Property

If Auxiliary Services funds are allocated to a school district, all equipment, textbooks and material purchased with funding made available through Ohio Revised Code 3317.06 shall remain the property of the school district.

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<sup>53</sup>[Ohio Revised Code 3317.062](#)



If Auxiliary Services funds are paid directly to a chartered nonpublic school, all equipment, textbooks and material purchased with funding made available through Ohio Revised Code 3317.062 shall remain the property of the State of Ohio.

## Disposal

If nonconsumable materials, equipment or textbooks need to be disposed of, the following guidelines have been established. There is no priority in the listing, or implication of priority in the options that are available for disposal.

### Disposal Procedures for Chartered Nonpublic Schools that Receive Auxiliary Services Funds Directly from the State

*Textbooks purchased in accordance with this division may be disposed of four years after the date of purchase.*<sup>54</sup>

*When a chartered nonpublic school has materials or equipment purchased in accordance with division (A) (6) or (7) of this section that are no longer needed for school use, are obsolete, are unfit for the use for which they were acquired, or have been in the school's possession for at least four years, the school may dispose of that property in accordance with the school's disposal procedures, which may include donation, sale, trade, or permanent disposal. The school shall remit to the state treasury the proceeds from any sale made in accordance with this division.*<sup>55</sup>

### Disposal Procedures for Obsolete Loaned Textbooks, Materials and Equipment Purchased by a Public District

Obsolete textbooks, materials and equipment purchased by a public school district and loaned to a chartered nonpublic school may be returned to the public district for disposal or the public district may advise the chartered nonpublic school to dispose of the textbooks, materials and equipment in the same way it disposes of its own items of these types. If they are sold, please contact the area coordinator, the money must be returned to the Department by electronic funds transfer (EFT). The area coordinator will provide instructions on returning those funds after the amount to be returned has been verified.

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

A school district receiving Auxiliary Services funds for a chartered nonpublic school may dispose of materials and equipment as follows (in no priority order):

1. The equipment may be distributed to the remaining nonpublic schools located within the school district or title may be transferred to another school district for use in a nonpublic school located in the latter district, especially if pupils from the closed school will be enrolling there.
2. The equipment is the property of the school district and may be used there; or

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<sup>54</sup> [Ohio Revised Code 3317.062\(A\)\(1\)](#)

<sup>55</sup> [Ohio Revised Code 3317.062\(H\)](#)

3. The equipment may be sold pursuant to [ORC 3313.41](#) and funds returned to the Department. School districts and chartered nonpublic schools must return any unexpended funds directly to the Department by electronic funds transfer (EFT).

If a chartered nonpublic school receives its funds directly and closes, the school may not keep any materials or equipment purchased with Auxiliary Services funds. It may dispose of materials and equipment as follows (in no priority order):

1. The materials and equipment may be offered to any remaining nonpublic school or preschool located within the school district.
2. The materials and equipment may be offered to the school district where the closing school is located, and the materials and equipment will become the property of the school district.
3. The materials and equipment may be sold. Any proceeds related to the sale of Auxiliary Services materials and equipment must be returned to the Department. School districts and chartered nonpublic schools must return any unexpended funds directly to the Department by electronic funds transfer (EFT).
4. If the materials and equipment cannot be sold and the fair market value of the property is, in the opinion of the school, \$2500 or less, it may be donated. The donation must be made to an eligible nonprofit organization located in Ohio that is exempt from federal income taxation pursuant to 26 U.S.C. 501 (a) and (c)(3). Before donating any property under this division, the school shall adopt a resolution expressing its intent to make unneeded, obsolete or unfit-for-use school property available to these organizations; or
5. If the materials and equipment are not an acceptable donation and are refused by an eligible nonprofit organization, the items may be disposed of per the school's procedures.

## Scholarship Students and Auxiliary Services

Scholarship students are children who attend nonpublic schools under Educational Choice Scholarships, Jon Peterson Scholarships or Autism Scholarships. Students attending chartered nonpublic schools and receiving services under the Autism or Jon Peterson Scholarships also may receive special education and related services through Auxiliary Services funds provided these are not the same services being paid for with scholarship funds. Services provided by Auxiliary Services staff cannot be billed to the scholarship. Additionally, 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.

## E-Rate

A chartered nonpublic school may acquire services eligible for support from the federal E-rate program. However, no Auxiliary Services funds may be used in the acquisition of E-rate-eligible services since the acquisition of E-rate-eligible services does not prohibit diversion to religious activities and may benefit non-Auxiliary Services fund purchases by the nonpublic school. However, if the E-rate being purchased is for authorized Auxiliary Services purchases only, it would be permissible.

Once a nonpublic school obtains services eligible for support from the federal E-rate program, the application of the E-rate-eligible services to Auxiliary Services fund purchases can be addressed as follows:

1. The discount may be applied to the original purchase order issued by the school district.
2. The nonpublic school may not deposit any reimbursement into its own school funds. Any reimbursement received in the same fiscal year in which the purchase order was issued maybe used to reduce the cost of the original purchase order. Any reimbursement received in a fiscal year that is not the fiscal year in which the original purchase order was issued shall be returned by the school district to the Ohio Department of Education and Workforce as directed.

ASP funds may be used to pay a share of a nonpublic school costs for enrolling or participating in the E-Rate program.

1. If the E-Rate being purchased is for the authorized Auxiliary Services purchases ONLY, it would be permissible.
2. If the E-Rate being purchased is for Auxiliary Services and for other school purchases, it is not permissible. A share or percentage of the cost of the E-Rate being paid by Auxiliary Services funds would represent a “commingling” of funds, and such commingling between grant funds and regular funds is not permissible. In addition, the E-Rate would be able to be used for administrative costs and possibly for items that are divertible to religious instruction in a denominational nonpublic school.
3. The guidelines further say an E-Rate purchased by the nonpublic school may be applied to Auxiliary Services purchased, but the discount for the E-Rate must be included in the purchase order itself; the discount may not be funds returned to the nonpublic school after the invoice for the goods is paid.