

Form SF-230 Special

Purpose

H.B. 49 changed the way non-religious non-public school receive their auxiliary service funds. The provision (Revised Code 3317.024 (E)(2)), which became effective on September 29th, 2017, requires the Department of Education to pay auxiliary service funds directly to non-religious non-public schools. Some traditional school districts received estimated auxiliary service payments in August for non-religious schools, prior to the effective date of the new law. In order to direct auxiliary service funds to these non-religious schools, the impacted districts must complete form SF-230 Special to account for any expenditures made on behalf of the non-religious school and return any unused auxiliary service funds received in August. Note: this form is only required to return the portion of funds paid in August for non-religious schools.

Preparation

Form SF-230 shall be completed and returned by January 12, 2018.

Line 1

School district demographic information.

Line 2

Non-religious chartered nonpublic school(s) demographic information.

Line 3 – Maximum Allocation

The funds allocated to the non-religious chartered nonpublic school(s) received by the district.

Line 4 - Interest Income

The interest earned from invested auxiliary service funds.

Line 5 - Total Funds Available

The sum of lines 3 (maximum allocation) and 4 (interest income).

Line 6 – Material, Textbook, and Service Expenses

The actual expenditures for auxiliary services funds spent or obligated on behalf of the chartered nonpublic school.

Line 7 – Administrative Cost

If the public district had expenses in line 6, an administrative cost fee may be applied, not to exceed 4% of the sum of line 6 (expenses).

Line 8 – Total Expenditures

The sum of lines 6 (material, textbook and service expenses) and line 7 (administrative cost).

Line 9 – Unexpended Funds

Calculated by line 3 (maximum allocation) minus line 8 (total expenditures). This total is to be returned to the Department.

Checks made to: Treasurer State of Ohio
Mailing address: Ohio Department of Education
 School Finance Program Administrator
 25 S Front St., MS G-04
 Columbus, OH 43215

The completed Form SF-230 Special should be signed by either the superintendent or treasurer.



Form SF-230 Special

Line 1 - _____
Public District Name Public District IRN

Line 2 - _____
Chartered Nonpublic Name Chartered Nonpublic IRN

Line 3 (Maximum Allocation) _____

Line 4 (Interest Income) + _____

Line 5 (Total Funds Available) = _____

Line 6 (Material, Textbook, and Service Expenses) _____

Line 7 (Administrative Cost) + _____

Line 8 (Total Expenditures) = _____

Line 9 (Unexpended Funds) (line 5 – line 8) _____

Signature of Authorized Representative Title Date

Checks made to: Treasurer State of Ohio
Unexpended Funds sent to: Ohio Department of Education
School Finance Program Administrator
25 S Front St., MS G-04
Columbus, OH 43215