Ohio | Department of Education

How to Complete the Nonpublic School Final Expenditures Page of the FY19 Final Expenditure Report (FER)

June 2019

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

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

The Office of Federal Programs and the Office of Grants Management designed the Nonpublic School Final Expenditures Page to assist LEAs in collecting the expenditure data necessary to comply with the federal obligation period and state's equitable services carryover policy. For the Fiscal Year (FY) 2019 FER both the Service Amounts and any Incoming Carryover Amounts have been populated for you based upon the amounts displayed in the Consolidated application.

Steps to Take to Complete the Nonpublic School FER

1. In the Nonpublic Expenditure Amount column, the district must enter the amount of funds expended for each nonpublic school that generated a service amount or had incoming carryover in FY19. Expenditures must be entered by each grant (Title I, Title IIA, Title IVA). Failing to report any nonpublic expenditures in any grant will result in a validation warning message for the district to verify that there are no nonpublic expenditures.
2. The district enters the amount of outgoing carryover that will be permitted by the district. The outgoing carryover amount will be capped by the FY19 Service Amount column. The district will be unable to carry over any amount that was carried into FY19 in the "Incoming Carryover" column. There will be a validation error message if the district attempts to include incoming carryover in the outgoing carryover cell.
3. Districts are permitted to pool Title I funds and spend those funds in a manner different than the displayed service amount. If the district is pooling nonpublic service amounts, the "Yes" box should be selected after the option "District is opting to pool Title I nonpublic service amounts".
4. If the "District is opting to pool Title I nonpublic service amounts" option is not selected, any expenditures for that nonpublic school reported above the total of the "Service Amount" and "Incoming Carryover" columns will be district expenditures and will not be credited to the nonpublic equitable service amount for any other nonpublic school.

5. Any nonpublic funds that are not included as “Outgoing Carryover” may **not** be included on the FER Adjustment page as “Amount to Carryover”. The district is not permitted to have expended any unexpended nonpublic funds for district purposes. There will be a validation error message if the district has included nonpublic funds not approved for carryover in the total district carryover. Funds identified as nonpublic carryover will be displayed on the FY20 CCIP Nonpublic School Service Page once the FER is approved and should be budgeted accordingly.
6. If a district has selected “No” to “Are Services Provided” on the Nonpublic School Service page in CCIP for any of the grants and a service amount is displayed, that service amount must remain on the FER Adjustments page and that service amount is not available for district use. That service amount may be carried over to support the nonpublic school the subsequent year per the requirements of the carryover policy.

Screen capture of the Nonpublic School Final Expenditures page.



Nonpublic School IRN	Nonpublic School Name	Grant Name	Service Amount	Incoming Carryover Amount	Nonpublic Expenditure Amount	Outgoing Carryover Amount
052621	Archbishop Alter	Title I-A Improving Basic Programs	$12,569.16	$0.00	$569.16	$400,000.00
052639	Archbishop Hoban	Title I-A Improving Basic Programs	$0.00	$129,573.19	$0.00	$1.00
000175	Clinton County Christian School	Title I-A Improving Basic Programs	$12,569.16	$0.00	$0.00	$12,569.17
053413	Our Lady Of The Elms	Title I-A Improving Basic Programs	$12,569.16	$0.00	$0.00	$2,569.16
052639	Archbishop Hoban	Title II-A Supporting Effective Instruction	$0.00	$21,233.74	$0.00	$50.00
053413	Our Lady Of The Elms	Title II-A Supporting Effective Instruction	$113,725.02	$42,944.77	$50,000.00	$0.00

If you have questions regarding how to report nonpublic expenditures or validation messages regarding the Nonpublic School Final Expenditures page, please contact Chantelle Carter, Nonpublic Ombudsman at 614-466-5203 or chantelle.carter@education.ohio.gov