Instructions for Preparing Form SF-6 DD
Certified Excess Cost for Pupils
Who Were Provided Education and Related Service

Purpose:

Form SF-6 DD is provided for use by DDs to obtain certification from the Ohio Department of Education, as required by Section 3323.14 O.R.C., for excess cost of nonresident special education pupils who were provided special education and related services.

DDs may use Form SF-6 DD for reporting the excess cost for school-age special education services. DDs providing school-age special education for nonresident students must complete a separate SF-6 DD for each disability condition for which excess cost is being calculated. With the exception of transportation, no additional excess cost may be billed by the educating DD.

Excess cost is to be calculated based on special education and related services provided during the school year.

General Instructions:

A DD providing services to a child that is not a resident of the territory served by the DD, may assess the student's district of residence excess cost pursuant to Section 3323.14 O.R.C., using Form SF-6 DD.

Excess cost is defined as the amount per pupil expended for special education and related services that exceed the amount received from state sources for such purposes. Expenses reported are limited to those which are paid from the school district's General Fund.

Calculations are based on the FTE of all students educated in the program for which excess costs are being calculated. If one or more students receive services for less than a full year, the FTE should be calculated using 180 days as one (1) FTE.

Preparation:

Form SF-6 DD may be prepared by DDs providing special education and related services in accordance with a written contract for nonresident students whose actual cost for such services exceeds the funds received from state sources. ***Separate forms must be completed for each resident district and for each disability condition as listed in Section I, Letter C. However, more than one EMIS Status Code may be used as listed in Section I, Letter D.***

Educating DDs should also provide, on the Form SF-6 DD Attachment, the name, disability condition, EMIS status code, dates enrolled and total days enrolled for each student for which excess cost is being calculated.

Form SF-6 and its accompanying instructions are available on the ODE website or may be requested by contacting the Regional Coordinator Office serving your district.

Filing Procedures:

One (1) copy of Form SF-6 DD ***must*** be filed with the Regional Coordinator Office, Ohio Department of Education, Office of Quality School Choice and Funding.

Department policy restricts the calculation of the SF-6 DD to the most current year completed and must be submitted by February 1.

Specific Instructions:

SECTION I

A. Insert name of the Board of DD providing special education and related services. Identify the county and the DDs IRN.

B. Insert the name of the student's district of residence. Identify the county of that district and the district's IRN.

C. **Check only *one* disability**. ***A different SF-6 DD must be filed for each disability condition.***

D. Insert the number of special education student(s) by their method of placement as reported in EMIS by your district.

SECTION II

Column E This column contains the list of categories for which excess cost can be charged.

Column F Report the total actual cost for providing special education, regular education and related services identified in Column E for all resident and nonresident students.

Column G Report the FTE of all students, resident and nonresident, benefiting from the expenditure categories as listed in Columns E and F.

Column H Report the quotient obtained by dividing the dollar figure in Column F by the total FTE of students served in Column G.

Line 1 (A) Salary-Special Education Teacher; including all fringe benefits

This is the total salary and fringe benefits of the special education teacher, serving all resident and nonresident students, receiving services with the disability condition checked in Section I-C.

OR

This is the total salaries and fringe benefits of all special education teachers, in that building, serving all resident and nonresident students receiving services with the disability condition checked in Section I-C.
PROVIDE ITEMIZED ACCOUNT SUMMARY

(B) Salary-Regular Education Teacher(s), including all fringe benefits

This is the total salaries and fringe benefits of the regular education teachers, serving all resident and nonresident students, providing services to the student(s) with the disability condition checked in Section I-C.

OR

This is the total salaries and fringe benefits of all regular education teachers, in that building, serving all resident and nonresident students.
PROVIDE ITEMIZED ACCOUNT SUMMARY

If the salaries of both special and regular education teachers are being claimed for an individual or group of children, the total of both may not exceed 1.0 FTE.

Example: [Line 1 (A) and (B)] If a child is in a special education classroom 50% of the day and in regular education classrooms 50% of the day, report in Column H 50% of the full FTE cost on Line 1A and 50% on Line 1B.

Fringe benefit dollars may be actual calculations for individual staff members or a district wide "benefits as a percent (%) of salary".

Line 2 **Administrator(s)/Supervisor(s) Expense and Salaries including all fringe benefits**

Central office expenses may include administrative, operations support, staff support and pupil support as calculated per pupil district wide.

Building expenses may include administration, staff support and pupil support as calculated per pupil for the building in which the child is attending.
PROVIDE ITEMIZED ACCOUNT SUMMARY

Line 3 **Maintenance Operation and Utilities Expenses**

This expense is limited to the building in which special education and related services are provided to nonresident students. The total number of students served shall be the total number of all students, resident and nonresident, occupying that facility.
PROVIDE ITEMIZED ACCOUNT SUMMARY

Line 4 **Supplies/Material Expense**

This expense is limited to such supplies and materials appropriate for providing special education and related services. The total number of students served shall be the total number of all special education students, resident and nonresident, for which these items were purchased.
PROVIDE ITEMIZED ACCOUNT SUMMARY

Line 5 **Equipment Expense**

This expense is limited to the cost of initial and additional equipment which relate to the needs of nonresident students with disabilities and shall be amortized over five years.

The total number of students served shall be the total number of all students, resident and nonresident, benefiting from this equipment.
PROVIDE ITEMIZED ACCOUNT SUMMARY

Line 6 **Remodeling Expense**

This expense relates to the classrooms in which nonresident special education students are enrolled. These remodeling expenses must be incurred due to the special needs of these students. This cost shall be amortized over five years. The total number of students served shall be the total number of all students, resident and nonresident, benefiting from this remodeling.
PROVIDE ITEMIZED ACCOUNT SUMMARY

Line 7 Related Services for ADM

This expense is limited to the provisions of related services as specified in each nonresident student IEP. The total number of students served shall be the total number of all students, resident and nonresident, receiving services from those related service personnel.

Related services means such developmental, corrective and other supportive services (including speech-language pathology and audiology services, psychological services, physical and occupation therapy, teacher aides, recreation, including therapeutic recreation, social work services, counseling services, including rehabilitation counseling orientation and mobility services and medical services, except that such medical services shall be for diagnostic and evaluation purposes only) as may be required to assist a child with a disability to benefit from special education and includes the early identification and assessment of disabling conditions in children.
PROVIDE ITEMIZED ACCOUNT SUMMARY

Line 8 Contract Services

The expense for all or part of the educational services for the resident and nonresident student(s) as provided by an **ESC or another district through a contract**.
PROVIDE COPY OF CONTRACT AND INVOICES

Line 9 Total Column H (add lines 1-8)

The total of Column H will identify the per pupil cost of educating each nonresident student as identified in Section I – C and D.

The Regional Coordinator's Office will make the required calculations to certify to the educating DD, a report indicating the school district's excess cost for the disability condition checked in Section I – C. DDs are to direct bill the financially responsible district after certification has been received from the Ohio Department of Education.

Questions regarding this procedure should be forwarded to your Regional Coordinator's Office.