Instructions for Preparing Form SF-6 JVS

Certified Excess Cost for Pupils Who Were Provided Special Education and Related Service

Purpose: Form SF-6 JVS is provided for use by Joint Vocational Schools (JVS) to obtain certification from the Ohio Department of Education, for special education pupils who were provided special education and related services.

Joint Vocational Schools must use Form SF-6 JVS for reporting the excess cost for special education services. Joint Vocational Schools providing special education for students must complete a separate SF-6 JVS for each disability condition for which excess cost is being calculated.

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

General Instructions: A JVS providing special education and related services to a special education student may assess the student's resident district (district the child is entitled to attend under O.R.C. 3313.64 and 3313.65) or community school, excess cost pursuant to Section 3317.16 (G)(2) O.R.C., using Form SF-6 JVS.

Excess cost for a special education student is defined as the amount per pupil expended for their regular education, 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. 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 JVS may be prepared by each Joint Vocational School providing special education and related services for students whose actual cost for such services exceeds the funds received from state sources. ***Separate forms must be completed for each resident district or community school and for each disability condition as listed in Section I, Letter C. However, more than one EMIS Student Status Code may be used as listed on the SF-6 JVS Attachment.***

Joint Vocational Schools should also provide, on the Form SF-6 JVS Attachment, the name, disability condition, EMIS Student Status Code, dates enrolled, total days enrolled and FTE for each student for which excess cost is being calculated.

Filing Procedures: One (1) copy of Form SF-6 JVS ***must*** be filed with the Regional Coordinator's Office, Ohio Department of Education, Center of School Finance.

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

Specific Instructions:

SECTION I

A. Insert name of the JVS providing special education and related services. Identify the county and the JVS IRN.

B. Insert the name of the student's resident district or community school. Identify the county of that district and the district's IRN. Resident district is defined in O.R.C. 3317.16 (A)(5) and means the city, local or exempted village school district in which a student is entitled to attend under section 3313.64 or 3313.65 of the Ohio Revised Code.

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

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 students.

Column G Report the FTE of all students 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 **Salary-Special/Regular Education Teacher(s) (including all fringe benefits)**

This is the total salary and fringe benefits of all special/regular education teacher(s) serving all students receiving services with the disability condition checked in Section I-C.

Line 2 Administrator/Supervisor Expense

Administrative expense shall be limited to those costs that can be directly related to the administrators involved in the administration of the special education program.

Supervisory costs shall be limited to those costs that can be directly related to the supervisors who are directly involved in supervising the special education program provided to those students checked in Section I – C.

Line 3 Maintenance Operation and Utilities Expenses

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

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 for which these items were purchased.

Line 5 Equipment Expense

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

The total number of students served shall be the total number of all students benefiting from this equipment.

Line 6 Remodeling Expense

This expense relates to the classrooms in which 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 benefiting from this remodeling.

Line 7 Related Services for ADM

This expense is limited to the provisions of related services as specified in each student's IEP. The total number of students served shall be the total number of all students 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. Expenses for any related services which have been paid directly by the resident district should be excluded from this calculation.

Line 8 Contract Services

The expense for all or part of the educational services for the student(s) as provided by an **ESC or another district through a contract**.

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

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

Provide itemized documentation for all costs in Column F, Lines 1 through 8.

The Regional Coordinator's Office will make the required calculations to certify to the Joint Vocational School and resident district, a report indicating the school district's or community school's excess cost for the disability condition checked in Section I – C.

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