

## **Instructions for Preparing Form SF-6 (Pre-school)**

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

#### **Purpose:**

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

Districts and DDs may use Form SF-6 for reporting the excess cost for pre-school special education services. Districts or DDs providing pre-school special education for nonresident students must complete an SF-6 if excess cost is charged to the resident district. With the exception of transportation, no additional excess cost may be billed by the educating district.

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

# General Instructions:

A district providing special education and related services to a nonresident special education student or 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.

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.

Excess cost calculations are based on the FTE of all pre-school 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 the total number of days in the school year as one (1) FTE.

### **Preparation:**

Form SF-6 may be prepared by each school district or DD 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.

Educating districts should also provide, on the attached form, the name, dates enrolled and total days enrolled for each pre-school special education 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 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 to the most current year completed and must be submitted by February 1.



# Specific Instructions:

### **SECTION I**

- **A.** Insert name of the district or DD providing special education and related services. Identify the county and the district's IRN.
- B. Insert the name of the student's district of residence. Identify the county of that district and the district's IRN.

### **SECTION II**

- **Column C** This column contains the list of categories for which excess cost can be charged.
- **Column D** Report the total actual cost for providing pre-school special education and related services identified in Column C for all resident and nonresident students.
- **Column E** Report the FTE of pre-school special education students, resident and nonresident, benefiting from the expenditure categories as listed in Columns C and D.
- **Column F** Report the quotient obtained by dividing the dollar figure in Column D by the FTE students served in Column E.

## Line 1 Salary-Pre-school Teacher(s) (including all fringe benefits)

This is the total salary and fringe benefits of all pre-school teacher(s) serving all resident and nonresident pre-school special education students receiving services.

PROVIDE ITEMIZED ACCOUNT SUMMARY

## 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 pre-school 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 pre-school special education program provided to those students documented in Column E.

PROVIDE ITEMIZED ACCOUNT SUMMARY

## **Line 3 Maintenance Operation and Utilities Expenses**

This expense is divided equally to all students in the district or building **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 pre-school 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 pre-school 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 pre-school 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 preschool special education student(s) as provided by an ESC or another district through a contract.

#### PROVIDE ITEMIZED ACCOUNT SUMMARY

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

The total of Column F will identify the per pupil cost of educating each nonresident preschool student for which excess cost is being calculated.

The Regional Coordinator's Office will make the required calculations to certify to the educating school district or DD, a report indicating the school district's excess cost for all non-resident pre-school special education students. School districts and 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.