



Department  
of Education

John R. Kasich, Governor  
Michael L. Sawyers, Acting Superintendent of Public Instruction

To: School Superintendents and Treasurers  
From: Regional Coordinator  
Subject: Instructions and Forms for filing excess cost for School-aged Students

Excess cost is to be calculated for the preceding school year based on the educational service provided during the same time period.

The SF-6 forms are to be completed by the school district of attendance. The educating district may submit either the SF-6 Per Capita Form or the SF-6 Specific Student Form (but not both) for any student.

1. The enclosed SF-6 Forms are to be used in calculating excess cost for nonresident pupils enrolled in classes for special education instruction of children with disabilities in accordance with Section 3323.14 O.R.C. The excess cost shall be charged to the legal district of residence (sending district) for such pupils. Excess cost may be charged for open enrollment, nonresident special education cooperatives, court placed, institutional placed and nonresident Title I students.
2. No contract is required between the educating and the resident districts for court placed students. Contracts are required for all other students.
3. Court placed, institutional placed and Title I (EMIS Status: 1C, 1P, 1T, 1W) students must have been submitted on an SF-14H (i.e. tuition) or they cannot be submitted on the SF-6 for excess cost.
4. Open enrolled and special education cooperative students were not included or permitted on the SF-14H but may now be included on the SF-6. (EMIS Status: 19 and 1B) Include a signed contract.
5. School districts providing special education to these disabled pupils and submitting SF-6 Forms are not to directly bill the financially responsible district. The adjustment will be made by the Office of Quality School Choice and Funding by crediting the educating district and deducting the same amount from the resident district.

**One (1) copy of Form SF-6 and other required items must be filed with Regional Coordinators' Office.**

To avoid any confusion, please use the enclosed forms and instructions or get them from the ODE Website.

If we can be of any assistance in preparing the above-mentioned forms, please contact this office.