# Threshold Cost Reimbursement Manual

Office of Budget and School Funding
Office of Field Services

**February 2025**

Department of Education & Workforce

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## Introduction and General Information

Under Ohio law traditional school districts, community schools, STEM schools and JVSD's may request reimbursement for costs exceeding the threshold to educate students with disabilities in certain funding categories for the 2023-2024 school year. For traditional school districts, students generally live in and are educated by that district. However, if another school district or joint vocational school educates a student and files excess cost against the resident school district, the resident district may request threshold cost reimbursement of the excess cost. In addition, traditional school districts enrolling nonresident students with disabilities for whom tuition and excess costs could not be charged[1] may request threshold cost reimbursement for those students.

Threshold cost is available for use by payment to traditional school districts, community schools, STEM schools and JVSDs for special education students in funding categories 2-6. This reimbursement is available to the financially responsible district or school for any student in categories 2, 3, 4 or 5 whose educational and related expenses exceeded $27,375, and for any student in category 6 whose expenses exceeded $32,850 in the prior school year.

The threshold cost reimbursement calculation is one-half of the district's costs for the student in excess of the threshold cost, plus the product of one-half of the district's costs for the student in excess of the threshold cost multiplied by the district's state share index. The amount paid to the educating district is adjusted to the appropriation for this purpose.

$$(\text{District cost - threshold cost}) \times .5$$
$$+$$
$$[(\text{District cost - threshold cost})] \times \text{District State Share Index}] \times .5$$
$$(\text{payment adjusted to appropriation})$$

Community schools[2], STEM schools[3] and JVSD's[4] have similar threshold cost reimbursement calculations as described in Ohio Revised Code.

## Getting Started

Threshold cost applications for preK-12 students in traditional school district, community schools, STEM school and JVSD's with school-age special education students' whose individual costs exceed the statutory threshold limits are eligible for additional state aid. This includes any student in Grade 23 who has finished four years of high school but has a disability and has chosen to defer the diploma until completing further educational opportunities included in the student's individualized education program (IEP).

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[1] Ohio Revised Code 3313.64 (F)
[2] Ohio Revised Code 3314.08
[3] Ohio Revised Code 3326.34
[4] Ohio Revised Code 3317.16

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Each district's needs are different, but it is vital for the staff members to work together. The district may find it beneficial to have a threshold cost team to determine specific student educational costs. Team members could include the EMIS coordinator, special education director or specialist, transportation staff members and the treasurer. For example, a special education director can help determine the percent of time the student spent in a regular education versus a special education classroom. A student may have classroom time in only one area, time split between both, time in both, or time in both areas concurrently. Time in both areas occurs when a special education teacher is co-teaching in a regular education classroom with the regular instruction teacher. The special education director also can help the district determine the amount of time the student spent receiving services such as occupational therapy, physical therapy, or speech. Districts will need to determine an hourly rate for personnel who provided those services.

Area coordinators will be available to help districts during the submission and review processes. Districts should not hesitate to seek assistance. Area coordinators may find it helpful to review the *Calculation Spreadsheet* prior to uploading data.

## Roles can change an application status

The superintendent and treasurer have immediate access to the program, staff performing the role of Data Entry –Threshold cost must be assigned that role by the organization's Ohio Educational Directory System (OEDS) administrator.

| Status | Data Entry | Treasurer/Superintendent | Ohio Department of Education |
|---|---|---|---|
| Started | District Reviewed **or** Withdrawn | Submit **or** Withdrawn | Withdrawn |
| Not Eligible | District Reviewed **or** Withdrawn | Submit **or** Withdrawn | Cannot Change |
| Withdrawn | Started | Started | Cannot Change |
| District Reviewed | Started **or** Withdrawn | Submit **or** Withdrawn **or** Started | Withdrawn |
| Submitted | Cannot Change | Cannot Change | Approved **or** Correction Needed **or** ODE on Hold |
| Correction Needed | District Reviewed **or** Withdrawn | Submit **or** Withdrawn | Withdrawn |
| ODE on Hold | Cannot Change | Cannot Change | Approved **or** Correction Needed |

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| Approved | Cannot Change | Cannot Change | ODE on Hold **or** Correction Needed |
| Data Issue | Withdrawn | Withdrawn | Started **or** Withdrawn |

## Completing the Calculation Spreadsheet

A district may include costs for a student—including federal funds—but no legal costs in a special education threshold cost submission[5]. The Calculation Spreadsheet is a multi-tab document developed to assist districts in capturing total educational costs for students. Tabs are configured for ease of use. After entering the SSIDs on the appropriate tab, the SSIDs will populate on subsequent tabs.

**Additional SSIDs can be entered beginning at line 1001 for students with multiple expenses.** Fields in yellow are editable with applicable data. Fields in gray are not editable. Each tab and the subsequent fields are explained below.

## Contact Info

This tab provides information on the entity and contact information for the entity in case the department has questions concerning submission.

B1: Enter entity name
B2: Enter entity IRN
B3: Enter contact name for entity
B4: Enter email address for contact name listed above
B5: Enter telephone number for contact name listed above
B6: Enter alternative contact name for entity
B7: Enter email address for alternative contact name listed above
B8: Enter telephone for alternative contact name listed above
B9: Enter entity workers compensation rate as a percent

## SSIDs

This tab is the entry point for educational costs claimed as threshold costs.

*The FTE Detail reports utilized for reporting threshold cost should be year-end data with SSID, Adjusted FTE, Disability Condition and Special Education Category Code.*

*The IE Code from the pull-down menu is under the history SSID in ODDEX.*

Column A: Enter SSID.

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[5] Ohio Revised Code 3317.0214 (C)

Column B: Enter the FTE the student was a resident at the district. This should match the FTE detail report.

Column C: Enter IE Code from the pull-down menu. Excess Cost students and any student where the IE code is not 15, 14 or 13 should be entered as IE16.

IE Code is an Outcome ID Element recorded on the Student Special Education (GE) Record. The IE Code data on the spreadsheet is used to capture the amount of time spent in regular education classrooms:

IE16: 0% regular education classroom time - Public Separate School Student with a disability receiving special education and special education services, at public expense, for greater than 50% of the school day in public separate schools. This may include:

- Students with disabilities attending county boards of developmental disabilities.
- Ohio School for the Deaf, Ohio State School for the Blind (if the student does not live there during the week).
- Public day schools for students with disabilities.
- Public day schools for students with disabilities for a portion of the school day (greater than 50%) and in regular school buildings the remainder of the school day.

IE15: 40% regular education classroom time - Students with a disability receiving special education and special education services outside the regular classroom for more than 60% of the school day. Students who receive education programs in public or private separate day or residential facilities should NOT be reported with this code. This category may include:

- Self-contained special classrooms with part-time instruction in a regular class.
- Self-contained special classrooms with full-time special education instruction on a regular school campus.
- Students with disabilities whose parent(s) have opted for home schooling and who receive special education at public expense.

IE14: 79% regular education classroom time - Special education outside the regular classroom at least 21% of the day and no more than 60% of the day. This may include placement in:

- Resource rooms with special education and special education services provided within the resource room.
- Resource rooms with part-time instruction in a regular class.

IE13: 100% regular education classroom time - Student with a disability receiving special education and special education services outside the regular classroom for less than 21% of the school day. This may include placement in:

- Regular classes with special education and special education services provided within regular classes.
- Regular classes with special education and special education services provided outside regular classes.
- Regular classes with special education services provided in resource rooms.

Column D: Enter 'Yes' from the pulldown menu if the student attended an in-district program for part of the year and through contracted services for part of the year. Enter 'No' from the pulldown menu or leave blank if the student did not have time split between an in-district and contracted program.

Column E: If Column D is 'No' or blank, leave blank. If Column D is 'Yes", enter the FTE the student was enrolled in a contracted education program. This should match the FTE detail report.

Column F: Will automatically populate with maximum percentage of regular education classroom time associated with the IE Code entered in Column C.

Column G: Will Automatically populate with the total percentage of time for the student.

## Excess Cost

If excess cost certification amount is used for contracted education program cost, enter the information on this tab.

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.

Column B: Enter the excess cost certification amount (cost to educate) from the excess cost application.

## Special Education Teachers

Special education teachers provide educational opportunities as part of a self-contained classroom, support in a resource room or in collaboration with a general education teacher.

*Special education teacher salaries include the amounts paid to district personnel for the district's instructional program. If the special education teacher is not an employee of the school district, the amount paid to non-district employees can be reported in column O.*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.

Column B: Enter teacher first name as reported in EMIS for the 2023-2024 school year.

Column C: Enter teacher last name as reported in EMIS for the 2023-2024 school year.

Column D: Enter teacher wages as reported per the Earnings Register for the 2023-2024 school year. (Example 9/1/2023 – 8/31/2024.)

Column E: Retirement (14 percent) will automatically populate (calculation: column D x 0.14).

Column F: Enter pick-up on pick-up retirement, if applicable.

Column G: Medicare will automatically populate at 1.45% percent (calculation   column D x 0.0145)

Column H: Workers' compensation will automatically populate (calculation: column D x Contact Info tab, cell B9).

Column I:
- Option 1 - Enter district's total cost for health, dental and vision insurance for the employee for the 2023-2024 school year and skip to column L.
- Option 2: Enter district's total cost for health insurance for the employee for the 2023-2024 school year, and enter other insurance types in columns J and K.

Column J: If dental insurance was not included in column I for the 2023-2024 school year, enter district's total cost for dental insurance for the employee.

Column K: If vision insurance was not included in column I for the 2023-2024 school year, enter district's total costs for vision insurance for the employee.

Column L: Enter district's total cost for life insurance for the employee for the 2023-2024 school year.

Column M: If other costs for employee compensation are claimed, enter "Other Description" (for example, mileage, bonus, etc.).

Column N: If other costs for employee compensation are claimed, enter "Other Cost."

Column O: If student is educated through an educational service center or cooperative (co-op), enter cost for the program.

Column P: Total Cost will automatically populate (the cost entered in column O or sum of columns D, E, F, G, H, I, J, K, L, N).

Column Q: Enter the total FTEs assigned to the special education teacher or educational program. *For this calculation, divide the student count by the in-classroom periods. For example, in the case of a high school teacher:*
- *1st period – five students; 2nd period – four students; 3rd period – three students; 4th period – planning period; 5th period – four students; 6th period – four students; and 7th period – three students.*
- *Total student count: 23 students/six in-classroom periods = 3.83 FTEs.*

Column R: Enter percentage of time the student was assigned to the teacher. *For this calculation, divide the student's total enrolled hours by the time assigned to the teacher. For example:*
- *A student has a teacher for 45 minutes per day and classes are in session for 180 days.*
- *180 multiplied by 45 equals 8100 minutes, divided by 60 minutes/hour = 135.*
- *The student is thus assigned to the teacher for 135 hours per year.*
- *Calculation: 135/1080 = 12.5% of time.*

Column S: Cost per student will automatically populate (calculation: column P/Q * R).

## Instructional Supplies

This expense is limited to supplies and materials appropriate for providing special education and related services to a specific student.

*The per capita rate will automatically populate. Only student specific costs need to be entered.*

*If contracted education program costs are claimed, no instructional supplies cost will be calculated.*

Cell B3: The per capita rate is displayed.
Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: If claiming student specific costs, enter item description.
Column C: If claiming student specific costs, enter vendor name.
Column D: If claiming student specific costs, enter purchase order number.
Column E: If claiming student specific costs, enter amount paid.
Column F: Annualized Cost will automatically populate (calculation: amount listed in column B or F).

## Instructional Equipment

This expense is limited to instructional equipment that provides special education and related services to a specific student.

*The per capita rate will automatically populate. Only student specific costs need to be entered.*

*If contracted education program costs are claimed, no instructional supplies cost will be calculated.*

Cell B3: The per capita rate is displayed.
Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: If claiming student specific costs, enter item description.
Column C: If claiming student specific costs, enter vendor name.
Column D: If claiming student specific costs, enter purchase order number.
Column E: If claiming student specific costs, enter amount paid.
Column F:  Annualized Cost will automatically populate (calculation: amount listed in column B or F).

## Operations Support Costs

Operations support costs should include operation and maintenance of plant as well as non-instructional food service. The operations support costs should not include transportation. The calculation will automatically populate in cell B3.

*Operation and plant maintenance and non-instructional food service per capita will automatically populate. Only alternative operations support costs will need to be entered. Please contact the area coordinator if an alternative calculation is used.*

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*If contracted education program costs are claimed, no operations support costs will be calculated.*

Cell B3: Operation and plant maintenance and non-instructional food service per capita is displayed.
Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B (Alternative Operations Support Costs): Districts or schools that would like to provide alternative operations support costs for all students should contact their [area coordinator](#).

## Transportation

Eligibility for special education transportation is not automatic and must be listed as a service recommendation in the student IEP.

*There are four choices to file transportation:*

- o *Option 1: Use the per capita cost for regular education.*
- o *Option 2: Use the per capita cost for special education.*
- o *Option 3: Use student specific costs.*
- o *Option 4: No transportation costs.*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: select the transportation type from the dropdown menu.
Column C: If student specific transportation is claimed, enter the student specific transportation costs including transportation aides.
Column D: This will auto-populate with the district's per capita rate for either general or special education based on column B.
Column E: Annualized transportation cost is a formula and will carry to the Cost to Educate Tab.

## Contracted Education Programs

Contracted education services address student educational needs. Unlike student specific services entered as related services, contracted programs typically encumber the entire program cost.

*Related services are subdivided into additional categories. "Services" means those of a developmental, corrective and supportive nature including speech-language pathology and audiology services; psychological services; physical and occupational therapy; teacher aides; recreation, including therapeutic recreation; social work services; counseling services, including rehabilitation counseling orientation and mobility services; and medical services [for diagnostic*

*and evaluation purposes only] that help a student with a disability benefit from special education. This includes early identification and assessment of disabling conditions.*

This should be used only for an educational program, not a contracted related service.

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: Enter vendor name providing the contracted education program.
Column C: Enter description of program provided (examples: Positive Education Program, Life skills and Education for Students with Autism and other Pervasive Behavioral Challenges [LEAP] Program).
Column D: Enter purchase order number.
Column E: Enter amount paid.

## Composite Rate

The composite hourly rate is available for districts that have difficulty identifying multiple staff members that have provided services to a student.

*A district may use a composite rate or actual rate for staff members but not a combination of both.*

The composite rate calculation can be found for the following:
- Occupational Therapy Staff
- Physical Therapy Staff
- Therapeutic Therapy Staff
- Life Skills
- Psychological and Social Services
- Speech, Hearing and Vision
- Health Services
- Tutor

Each composite rate calculation is set up in the same manner:

Student Hours: Enter the number of hours used by most students within the district.
Average Wages: Will automatically populate after completing the employee section of the category.
Average Benefits: Will automatically populate after completing the employee section of the category.
Average Total: Will automatically populate after completing the employee section of the category.
FTE Total: Will automatically populate after completing the Staff FTE.
Base Hourly Rate: Will automatically populate after completing the employee section of the category.
First Name: Enter the first name of the staff member to be included in the composite rate of the category.

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Last Name: Enter the last name of the staff member to be included in the composite rate of the category.

FTE: Enter the total FTEs assigned to the provider.

Wages: The wages for the staff member to be included in the composite rate.

Benefits: The total benefits (health insurance, dental insurance, vision insurance and life insurance) for the staff member to be included in the composite rate.

Total: Will automatically populate.

## Occupational Therapy

Occupational therapy (OT) is a related service under Part B of Individuals with Disabilities Education Act (IDEA). Eligibility for occupational therapy is not automatic and must be recommended in the student IEP.

*If the composite rate was calculated for this service, it will be displayed in D2. If the composite rate is used, the only additional column requiring data is Hours of Service (column R).*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.

Column B: If employee salary will be used, enter staff member's first name as reported in EMIS for the 2023-2024 school year.

Column C: Enter staff member's last name as reported in EMIS for the 2023-2024 school year.

Column D: Enter staff member's wages as reported in EMIS for the 2023-2024 school year.

Column E: Retirement (14 percent) will automatically populate (calculation: column F x 0.14).

Column F: Enter pick-up on pick-up retirement, if applicable.

Column G: Medicare will automatically populate at 1.45 percent (calculation: column F x 0.0145).

Column H: Workers' compensation will automatically populate (calculation: B9 on contact info tab x column F).

Column I:
- o   Option 1: Enter district's total cost for health, dental and vision insurance and skip to column L.
- o   Option 2: Enter district's total cost for health insurance, enter other insurance types in columns L and M.

Column J: If dental insurance was not included in column I, enter district's total cost for dental insurance.

Column K: If vision insurance was not included in column I, enter district total cost for dental.

Column L: Enter district total cost for life insurance.

Column M: If other cost for employee compensation is claimed, enter "Other Description."

Column N: If other cost for employee compensation is claimed, enter "Other Cost."

Column O: Will automatically populate.

Column P: Enter total hours in school year.

Column Q: Will automatically populate.

Column R: Enter number of hours recommended in IEP.

Column S: Enter vendor name.

Column T: Enter purchase order number.

Column U: Enter amount paid.
Column V: Actual cost will automatically populate.

## Physical Therapy

Physical Therapy (PT) is a related service under Part B of IDEA. Eligibility for physical therapy is not automatic and must be recommended in the student IEP.

*If the composite rate was calculated for this service, it will be displayed in D2. If the composite rate is used, the only additional column requiring data is Hours of Service (column R).*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: If employee salary will be used, enter staff member's first name as reported in EMIS for the 2023-2024 school year.
Column C: Enter staff member's last name as reported in EMIS for the 2023-2024 school year.
Column D: Enter staff member's wages as reported in EMIS for the 2023-2024 school year.
Column E: Retirement (14 percent) will automatically populate (calculation: column F x 0.14).
Column F: Enter pick-up on pick-up retirement, if applicable.
Column G: Medicare will automatically populate at 1.45 percent (calculation: column F x 0.0145).
Column H: Workers' compensation will automatically populate (calculation: B9 on contact info tab x column F).
Column I:
  - Option 1: Enter district's total cost for health, dental and vision insurance and skip to column L.
  - Option 2: Enter district's total cost for health insurance, enter other insurance types in columns L and M.
Column J: If dental insurance was not included in column K, enter district's total cost for dental insurance.
Column K: If vision insurance was not included in column K, enter district's total cost for vision insurance.
Column L: Enter district's total cost for life insurance.
Column M: If other cost for employee compensation is claimed, enter "Other Description."
Column N: If other cost for employee compensation is claimed, enter "Other Cost."
Column O: Will automatically populate.
Column P: Enter total hours in school year.
Column Q: Will automatically populate.
Column R: Enter number of hours recommended in IEP.
Column S: Enter vendor name.
Column T: Enter purchase order number.
Column U: Enter amount paid.
Column V: Will automatically populate.

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## Therapeutic Therapy

Therapeutic therapy is intervention not described as OT or PT. Eligibility for therapeutic therapy is not automatic and must be recommended in the student IEP.

*If the composite rate was calculated for this service, it will be displayed in D2. If the composite rate is used, the only additional column requiring data is Hours of Service (column R).*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: If employee salary will be used, enter staff member's first name as reported in EMIS for the 2023-2024 school year.
Column C: Enter staff member's last name as reported in EMIS for the 2023-2024 school year.
Column D: Enter staff member's wages as reported in EMIS for the 2023-2024 school year.
Column E: Retirement (14 percent) will automatically populate (calculation: column F x 0.14).
Column F: Enter pick-up on pick-up retirement, if applicable.
Column G: Medicare will automatically populate at 1.45 percent (calculation: column F x 0.0145).
Column H: Workers' compensation will automatically populate (calculation: B9 on contact info tab x column F).
Column I:
- o Option 1: Enter district's total cost for health, dental and vision insurance and skip to column L.
- o Option 2: Enter district's total cost for health insurance, enter other insurance types in columns L and M.

Column J: If dental insurance was not included in column K, enter district's total cost for dental insurance.
Column K: If vision insurance was not included in column K, enter district's total cost for vision insurance.
Column L: Enter district's total cost for life insurance.
Column M: If other cost for employee compensation is claimed, enter "Other Description."
Column N: If other cost for employee compensation is claimed, enter "Other Cost."
Column O: Will automatically populate.
Column P: Enter total hours in school year.
Column Q: Will automatically populate.
Column R: Enter number of hours recommended in IEP.
Column S: Enter vendor name.
Column T: Enter purchase order number.
Column U: Enter amount paid.
Column V: Will automatically populate.

## Life Skills

Life skills services assist students in achieving independence. Life skills include a wide range of practical and functional living skills that prepare students to live in their communities, engage in the workplace and engage in self-care.

*If the composite rate was calculated for this service, it will be displayed in D2. If the composite rate is used, the only additional column requiring data is Hours of Service (column R).*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.

Column B: If employee salary will be used, enter staff member's first name as reported in EMIS for the 2023-2024 school year.

Column C: Enter staff member's last name as reported in EMIS for the 2023-2024 school year.

Column D: Enter staff member's wages as reported in EMIS for the 2023-2024 school year.

Column E: Retirement (14 percent) will automatically populate (calculation: column F x 0.14).

Column F: Enter pick-up on pick-up retirement, if applicable.

Column G: Medicare will automatically populate at 1.45 percent (calculation: column F x 0.0145).

Column H: Workers' compensation will automatically populate (calculation: B9 on contact info tab x column F).

Column I:
- Option 1: Enter district's total cost for health, dental and vision insurance and skip to column L.
- Option 2: Enter district's total cost for health insurance, enter other insurance types in columns L and M.

Column J: If dental insurance was not included in column K, enter district's total cost for dental insurance.

Column K: If vision insurance was not included in column K, enter district's total cost for vision insurance.

Column L: Enter district's total cost for life insurance.

Column M: If other cost for employee compensation is claimed, enter "Other Description."

Column N: If other cost for employee compensation is claimed, enter "Other Cost."

Column O: Will automatically populate.

Column P: Enter total hours in school year.

Column Q: Will automatically populate.

Column R: Enter number of hours recommended in IEP.

Column S: Enter vendor name.

Column T: Enter purchase order number.

Column U: Enter amount paid.

Column V: Will automatically populate.

## Psychological and Social Services

Eligibility for psychological and social services is not automatic and must be recommended in the student IEP.

*This related service helps students improve their social, emotional, and coping skills. Goals may address appropriate school behavior and self-control, peer relationships, conflict resolution and low self-esteem.*

*If the composite rate was calculated for this service, it will be displayed in D2. If the composite rate is used, the only additional column requiring data is Hours of Service (column R).*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: If employee salary will be used, enter staff member's first name as reported in EMIS for the 2023-2024 school year.
Column C: Enter staff member's last name as reported in EMIS for the 2023-2024 school year.
Column D: Enter staff member's wages as reported in EMIS for the 2023-2024 school year.
Column E: Retirement (14 percent) will automatically populate (calculation: column F x 0.14).
Column F: Enter pick-up on pick-up retirement, if applicable.
Column G: Medicare will automatically populate at 1.45 percent (calculation: column F x 0.0145).
Column H: Workers' compensation will automatically populate (calculation: B9 on contact info tab x column F).
Column I:
- Option 1: Enter district's total cost for health, dental and vision insurance and skip to column L.
- Option 2: Enter district's total cost for health insurance, enter other insurance types in columns L and M.

Column J: If dental insurance was not included in column K, enter district's total cost for dental insurance.
Column K: If vision insurance was not included in column K, enter district's total cost for vision insurance.
Column L: Enter district's total cost for life insurance.
Column M: If other cost for employee compensation is claimed, enter "Other Description."
Column N: If other cost for employee compensation is claimed, enter "Other Cost."
Column O: Will automatically populate.
Column P: Enter total hours in school year.
Column Q: Will automatically populate.
Column R: Enter number of hours recommended in IEP.
Column S: Enter vendor name.
Column T: Enter purchase order number.
Column U: Enter amount paid.
Column V: Will automatically populate.

## Speech, Hearing and Vision

Eligibility for speech and hearing services is not automatic and must be listed in the student IEP.

*If the composite rate was calculated for this service, it will be displayed in D2. If the composite rate is used, the only additional column requiring data is Hours of Service (column R).*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: If employee salary will be used, enter staff member's first name as reported in EMIS for the 2023-2024 school year.
Column C: Enter staff member's last name as reported in EMIS for the 2023-2024 school year.
Column D: Enter staff member's wages as reported in EMIS for the 2023-2024 school year.
Column E: Retirement (14 percent) will automatically populate (calculation: column F x 0.14).
Column F: Enter pick-up on pick-up retirement, if applicable.
Column G: Medicare will automatically populate at 1.45 percent (calculation: column F x 0.0145).
Column H: Workers' compensation will automatically populate (calculation: B9 on contact info tab x column F).
Column I:
- Option 1: Enter district's total cost for health, dental and vision insurance and skip to column L.
- Option 2: Enter district's total cost for health insurance, enter other insurance types in columns L and M.

Column J: If dental insurance was not included in column K, enter district's total cost for dental insurance.
Column K: If vision insurance was not included in column K, enter district's total cost for vision insurance.
Column L: Enter district's total cost for life insurance.
Column M: If other cost for employee compensation is claimed, enter "Other Description."
Column N: If other cost for employee compensation is claimed, enter "Other Cost."
Column O: Will automatically populate.
Column P: Enter total hours in school year.
Column Q: Will automatically populate.
Column R: Enter number of hours recommended in IEP.
Column S: Enter vendor name.
Column T: Enter purchase order number.
Column U: Enter amount paid.
Column V: Will automatically populate.

## Health Services

Health services provided through a student's IEP may include, but are not limited to, evaluation of medical needs for school-based services; special feedings; clean intermittent

catheterization; suctioning; management of a tracheostomy; administering and/or dispensing medications; and oversight of classroom accommodations.

*If the composite rate was calculated for this service, it will be displayed in D2. If the composite rate is used, the only additional column requiring data is Hours of Service (column R).*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: If employee salary will be used, enter staff member's first name as reported in EMIS for the 2023-2024 school year.
Column C: Enter staff member's last name as reported in EMIS for the 2023-2024 school year.
Column D: Enter staff member's wages as reported in EMIS for the 2023-2024 school year.
Column E: Retirement (14 percent) will automatically populate (calculation: column F x 0.14).
Column F: Enter pick-up on pick-up retirement, if applicable.
Column G: Medicare will automatically populate at 1.45 percent (calculation: column F x 0.0145).
Column H: Workers' compensation will automatically populate (calculation: B9 on contact info tab x column F).
Column I:
   o   Option 1: Enter district's total cost for health, dental and vision insurance and skip to column L.
   o   Option 2: Enter district's total cost for health insurance, enter other insurance types in columns L and M.
Column J: If dental insurance was not included in column K, enter district's total cost for dental insurance.
Column K: If vision insurance was not included in column K, enter district's total cost for vision insurance.
Column L: Enter district's total cost for life insurance.
Column M: If other cost for employee compensation is claimed, enter "Other Description."
Column N: If other cost for employee compensation is claimed, enter "Other Cost."
Column O: Will automatically populate.
Column P: Enter total hours in school year.
Column Q: Will automatically populate.
Column R: Enter number of hours recommended in IEP.
Column S: Enter vendor name.
Column T: Enter purchase order number.
Column U: Enter amount paid.
Column V: Will automatically populate.

## Tutors
Direct, one-to-one, or small-group remediation of academic skills, such as reading.

*If the composite rate was calculated for this service, it will be displayed in D2. If the composite rate is used, the only additional column requiring data is Hours of Service (column R).*

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Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: Enter staff member's first name as reported in EMIS for the 2023-2024 school year.
Column C: Enter staff member's last name as reported in EMIS for the 2023-2024 school year.
Column D: Enter staff member's wages as reported in EMIS for the 2023-2024 school year.
Column E: Retirement (14 percent) will automatically populate (calculation: column F x 0.14).
Column F: Enter pick-up on pick-up retirement, if applicable.
Column G: Medicare will automatically populate at 1.45 percent (calculation: column F x 0.0145).
Column H: Workers' compensation will automatically populate (calculation: B9 on contact info tab x column F).
Column I:
- Option 1: Enter district's total cost for health, dental and vision insurance and skip to column L.
- Option 2: Enter district's total cost for health insurance, enter other insurance types in columns L and M.

Column J: If dental insurance was not included in column K, enter district's total cost for dental insurance.
Column K: If vision insurance was not included in column K, enter district's total cost for vision insurance.
Column L: Enter district's total cost for life insurance.
Column M: Enter SERS surcharge, if applicable.
Column N: If other cost for employee compensation is claimed, enter "Other Description."
Column O: If other cost for employee compensation is claimed, enter "Other Cost."
Column P: If services provided by third party providing tutor services, enter vendor name.
Column Q: Enter third-party costs providing tutor services, if applicable.
Column R: Will automatically populate (calculation: Q or the sum of columns D, E, F, G, H, I, J, K, L, M and O).

## Aides

Supplementary aides improve student access to learning and participation across the spectrum of academic, extra-curricular, and nonacademic activities and settings. Eligibility for aide services is not automatic and must be recommended in the student IEP.

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: Select type of aide assigned to student (classroom or one-to-one).
Column C: Enter staff member's first name as reported in EMIS for the 2023-2024 school year.
Column D: Enter staff member's last name as reported in EMIS for the 2023-2024 school year.
Column E: Enter staff member's wages as reported in EMIS for the 2023-2024 school year.
Column F: Retirement (14 percent) will automatically populate (calculation: column F x 0.14).
Column G: Enter pick-up on pick-up retirement, if applicable.

Column H: Medicare will automatically populate at 1.45 percent (calculation: column E x 0.0145).

Column I: Workers' compensation will automatically populate (calculation: B9 on contact info tab x column E).

Column J:

- Option 1: Enter district's total cost for health, dental and vision insurance and skip to column M.
- Option 2: Enter district's total cost for health insurance, enter other insurance types in columns K and L.

Column K: If dental insurance was not included in column J, enter district's total cost for dental insurance.

Column L: If vision insurance was not included in column J, enter district's total cost for vision insurance.

Column M: Enter district's total cost for life insurance.

Column N: Enter SERS surcharge, if applicable.

Column O: If other cost for employee compensation is claimed, enter "Other Description."

Column P: If other cost for employee compensation is claimed, enter "Other Cost."

Column Q: Will automatically populate.

Column R: If aide service is provided by a third-party contract, enter third-party name.

Column S: If aide service is provided by a third party, enter cost.

Column T: Enter the number of students serviced by aide or third-party contract.

Column U: Enter the percentage of time the student is assigned to the aide.

Column V: Will automatically populate.

## Extended School Day/Year Programs

Expenses for extended day programs and extended school year programs are limited to the daily rate for services supporting a student with a disability—as documented under IDEA—to maintain academic, social/behavioral, communication or other skills as part of the IEP. This includes transportation expenses beyond the typical school year. Should an extended school year program continue beyond the fiscal year, expenses should include those in the fiscal year in which the student's extended school year program started. Costs should be handled this way because a student may not return the following year, and because in the event a student is only reported for a few weeks in the next fiscal year, the threshold to meet reimbursement may not be reached.

*These costs are associated with the extended portion of the school year.*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.

Column B: Enter teacher's first name as reported in EMIS for the 2023-2024 school year.

Column C: Enter teacher's last name as reported in EMIS for the 2023-2024 school year.

Column D: Enter teacher's wages and benefits as reported per the Earnings Register for the extended school program only.

Column E: Enter the number of students served by the teacher during the extended school program.
Column F: Enter the percentage of time the student was assigned to the teacher during the extended school program.
Column G: Will automatically populate (calculation: column D/column E * column F).
Column H: Enter first name of aide providing service as part of the extended school program.
Column I: Enter last name of aide providing service as part of the extended school program.
Column J: Enter aide's wages and benefits for the service provided as part of the extended school program.
Column K: Enter the number of students served by the aide during the extended school program.
Column L: Enter the percentage of time the student was assigned to the aide during the extended school program.
Column M: Will automatically populate (calculation: column J/column K * column L).
Column N: Enter transportation cost (if not included as part of the transportation tab).
Column O: Enter the occupational therapy cost (if not included as part of the occupational therapy tab).
Column P: Enter the physical therapy cost (if not included as part of the physical therapy tab).
Column Q: Enter the therapeutic therapy cost (if not included as part of the therapeutic therapy tab).
Column R: Enter the life skills cost (if not included as part of the life skills tab).
Column S: Enter the psychological and social services cost (if not included as part of the psychological and social services tab).
Column T: Enter the speech and hearing cost (if not included as part of the speech and hearing tab).
Column U: Enter the health services cost (if not included as part of the health services tab).
Column V: Enter the tutor cost (if not included as part of the tutor tab).
Column W: Enter other cost description.
Column X: Enter other cost.
Column Y: Will automatically populate (calculation: sum columns G, M, N, O, P, Q, R, S, T, U, V and X).

## Third-Party Evaluation Consultation
Third-party consultation provides support, advice, and consultation to the district.

*Legal service costs cannot be claimed.*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: Enter vendor name.
Column C: Enter description of service provided.
Column D: Enter purchase order number.
    Column E: Enter amount paid.

## Related Service: Other

Educational services not previously captured by other related services.

*Legal service costs cannot be claimed.*

Column A: Student SSID will automatically populate for students entered on the SSID tab listed in columns A4 to A1000.
Column B: Enter vendor name.
Column C: Enter description of service provided.
Column D: Enter purchase order number.
Column E: Enter cost paid.

## Cost to Educate

The Cost to Educate tab will sum the costs entered on the previous tabs. Notice Excess Costs will be included in the Contracted Education column.  The cost to educate tab will need to be copied and pasted to the Upload Spreadsheet.

*Select the lines and columns containing data, copy (CTRL+C), paste special (CTRL+ALT+V) and select values to the Upload Spreadsheet.*

## Staff Support Costs

This line item will populate automatically with the district's general fund per capita amount after this spreadsheet is loaded. If there is supporting documentation, districts may override the pre-populated amount and include building-specific staff support costs. Staff support expenses include function codes 2200-2290 with the exceptions of 2211, 2221 and 2231. Itemization of staff support costs is available to claim, but the calculation and explanation of these expenses must support the itemized costs.

## Pupil Support Costs

Pupil support costs should not be claimed if related services (other than transportation) or contracted educational program costs are claimed. Pupil support expenditures per pupil include expenses associated with services other than instruction that enhance developmental processes. These cover a range of activities such as student counseling, psychological services, health services and social services.

Please contact the area coordinator for further instructions if a student may be eligible for pupil support costs.

## Completing the Application

Once the calculation spreadsheet is completed by the district or school, please send calculation spreadsheet to your area coordinator for a preliminary review prior to creating applications within the online application system.

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## Logging On

Access the online Threshold Cost Reimbursement Program through the OH|ID Portal. Users must have an OH|ID account to sign in. Superintendents and treasurers automatically have access to the program. Other uses can be assigned the Data Entry –Threshold Cost role by the district's OEDS Organizational Administrator.

## Upload Spreadsheet

1. Click the *New School Finance Application* from the Student section.
2. On the Import Threshold Cost screen, verify the appropriate Application Period (Threshold Cost Fiscal Year 2024) and select Reporting LEA.

3. Click on the *Choose File* button to find the appropriate student Upload Spreadsheet. Select the file and click Open. Click the *Upload* button to create the student application.
4. After processing is complete, there will be a summary of the applications created and if any data issues were identified. If data issues occur, please see applications with a data issue section of this manual.

## Reviewing Applications

To begin reviewing applications, access the Threshold Cost Application Search page. If not already on the application search page, click on the *Search School Finance Application* button in the student drop-down menu.

The Threshold Cost Application search page lists student applications associated with the district. Once on that page, select specific applications to view or edit.

To view all student applications, click the *Search* button without entering any search criteria.

Twenty applications will appear per page. At the bottom of the page, use the *Next*, *Previous* and *Go to* buttons to navigate between pages. To view details of a specific application, click the Details button.

Districts can filter applications by entering specifics in any available search criteria boxes such as SSID, Building IRN and Application Status. To view applications based on specific criteria, select one or more search criteria before clicking *Search*.

*For example, to view only applications placed in Submitted status, select Submitted from the available Threshold Cost Statuses and then click the Search button. All applications in Submitted status should now appear.*

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## Applications with data issue

When a district uploads an SSID into the Threshold Cost system, the system creates an application. The system checks for three conditions before the application is listed as Started:

1. Is the SSID in EMIS?
2. Is there a valid disability condition associated with the SSID? (categories 2-6)
3. Is the resident district IRN associated with the SSID in EMIS?

If the answer to any of the above questions is no, the application will be assigned Data Issue status, and a fatal flag(s) will be attached to the application describing the data issue(s) found:

- SSID not found in EMIS (this flag cannot be removed)
- Valid disability condition not found in EMIS
- Resident district not associated with SSID in EMIS

No application should remain in Data Issue status. Either withdraw the application or ask for help from the area coordinator to place the application into Started status. Department staff may withdraw or start applications in Data Issue status without being prompted by districts to do so. Please check the notes in the comment section for additional information on why an application was withdrawn or started by department staff. Please see roles can change an application status section, if a change in application status is needed. The district will **not** be paid threshold costs for any student application remaining in Data Issue status.

## Threshold Cost Tab

To EDIT: After clicking the pencil icon. Make necessary changes and click *Update* when finished. If no changes are necessary, click *Cancel* to return to the Threshold Cost tab.

To DELETE: Click the red *X* icon beside the expense, then click *Yes* to delete the cost.

To ADD NEW EXPENSE: Click the *Add Related Service Expense* button at the bottom of the page. Select the type of related service from the drop-down list. Type in the dollar amount for the related service cost. Click *Add* to complete adding the related service.

## Application Tab

The Application tab contains student information such as Disability Condition, Funding Category, Threshold Amount, Grade Level and District of Residency. This tab is not editable by the districts. For questions on this tab, please contact your area coordinator.

## Documents Tab

Use this tab to attach, view and manage supporting documentation for threshold costs incurred. A minimum of one document is required for applications to be submitted. The Calculation Spreadsheet will be uploaded as a multiple line-item document. This will be imported to all students reported on the spreadsheet. Additional supporting documentation may be requested by the area coordinator.

The uploaded document will be shown on the Documents tab. Once uploaded, view or delete the document or export it to multiple students.

## IMPORT FROM OTHER STUDENTS

Some documents can be used as supporting documentation for multiple students. In this case, select the *Import from other students'* button on the Documents tab.

A pop-up of available documents will appear. Select the box in the import column to send to active student applications. After selecting documents, click on the *Import* button at the bottom of the pop-up box.

## EXPORT DOCUMENT FOR MULTIPLE STUDENTS

Click on the export icon under the *Export Document For Multiple Students* heading on the Documents tab.

The window automatically shows all created applications for the district, 20 students at a time. If the district has more than 20 student applications, click *Next* to view more. Narrow the search by entering a specific SSID or school building and then clicking *Search*.

Select any students from the list and click *Upload*. This will upload the document to all selected students. This is a good way to attach a single document supporting costs incurred by several students.

After clicking *Upload*, all students selected will have the document on their list of supporting documents.

## Comments/History Tab

If there are notes between the district and area coordinator, they will appear in the Comments/History tab of the individual student application.

To add a comment, click *Add New Subject.* Enter a subject for the comment, write in the text box and click the *Add* button.

## Submitting Applications

### DATA ENTRY ROLE ONLY

A user with a Data Entry –Threshold Cost role in OEDS does not have permission to submit the threshold cost application. Instead, data entry users can update the status of the application to District Reviewed or Withdraw. District Reviewed shows the application is ready for the superintendent or treasurer to review and submit. To initiate district review, click on the Threshold Cost tab and then click the *District Reviewed* button. *Withdraw* the application if threshold cost reimbursement will not be claimed.

## TREASURER AND SUPERINTENDENT ROLES

Treasurers and superintendents can submit an application that is in Started or District Reviewed status. By submitting a threshold cost application, the superintendent or treasurer is certifying that a student meets the program's eligibility criteria, and the reported costs are legitimate and accurate. To submit the application, go to the threshold cost tab and click the *Submit* button. Treasurers and superintendents can also start and withdraw applications.

Once an application has been submitted, the status will change to Submitted, and the date/time stamp will be added to the History box.

A district cannot change applications in Submitted status.

When an application enters Submitted status, the Department will send it to the area coordinator for review. During the review, the area coordinator can take the following actions:

- Approve the threshold cost application, which will change its status to Approved.
- Put the application on hold while awaiting more information (Status = ODE on Hold).
- Return the application to the district for correction. The status will show as Correction Needed and a flag will indicate what requires correction.

## Not Eligible Applications

The system will check student eligibility automatically based on the information provided. To be eligible, the student must have a disability status in EMIS under special education categories 2-6, and total education costs incurred must exceed the statutory threshold amounts. If either of these conditions do not exist, the application will receive a status of Not Eligible. The system also will apply a flag indicating the reason the application is not eligible. The user can open a Not Eligible application and edit, resubmit, or withdraw the application.

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