

Stark County Board of Developmental Disabilities

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SCHOOL AGE EXCESS COSTS

POLICY

It is the policy of the Stark County Board of Developmental Disabilities to charge back to school districts any cost not reimbursed through the Ohio Department of Education for school age services provided to any new student, or any student that is not a resident of Stark County. There are two types of costs that are billed back to school districts. The first is known as “excess costs”, which is the amount of money that exceeds the state funding and/or tuition received to educate a student with disabilities. The second type of cost is for the reimbursement for follow-along assignments, which is when a student requires increased staffing ratios to facilitate their education and is identified within his or her Individual Education Plan.

The Board will follow the instructions promulgated by the Ohio Department of Education in calculating and charging back to school districts excess costs, follow-along reimbursement and out of county enrollment. The Board enters into individual contracts for each follow-along position authorized by and during the school year.

References:

ORC 3317
ORC 3313.64
ORC 3313.65
ORC 3323.14
ORC 3323.142

Historical Resolution Information		Reviewer(s): Principal of School Programs CFO/Business Manager
Date 2/21/17	Resolution Number 02-09-17	

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PROCEDURES

- I. Follow-along and enrollment data will be maintained separately within an excel worksheet that is accessible on the shared network drive by the Principal of School Age Programs, the administrative clerk for school age programs, the CFO/Business Manager and other applicable finance personnel. The Principal of School Age Programs is responsible for ensuring that follow-along assignments and enrollment data are accurate.
- II. When student information changes such as a school district re-location, follow-alongs are added, or removed, enrollment or disenrollment occurs, the school administrative clerk will update the applicable documents and the Principal of School Age Programs will verify the information to ensure accuracy. This spreadsheet includes any new student that was enrolled from the 2014-15 school year forward.
- III. For any out of county student, a contract should be executed between the Board and the school district of residence prior to initiating educational services, which identifies the school district's responsibility to pay "excess costs." After the excess cost application has been approved, the Board will directly bill the financially responsible school district.
- IV. For ensuring reimbursement of follow-alongs, communication will occur with the Principal of School Age Programs, the CFO/Business Manager, and Finance staff coordinating contracts with districts to verify the information. This spreadsheet will be located on the X drive so that there is only one data entry point. The Finance Department will ensure contracts for each student are executed and will maintain copies of the agreements.
- V. Since excess costs are based on the total cost of educating students, the filing for payment of excess costs occurs after the end of the school year. Excess costs will be submitted to each District in accordance with Ohio Department of Education guidelines. Also, a budget spreadsheet will be managed by Finance and updated through the same process for districts being charged for follow-along services provided by the Board.
- VI. This "excess costs" calculation will be computed by the CFO/Business Manager at the end of each school year based on the most recent calendar year's revenue and expense activity. This calculation will include (but may not be limited to) salaries, benefits, purchased services, supplies, capital, repairs, administration and information technology. The following departments shall be included in the

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calculation: teachers (including assistants and subs), principals, clerks, therapists, nurses, custodial, cafeteria, transportation, and allocated administrative and information technology. The costs will be split between Direct and Indirect costs. Direct costs include teacher/assistants/sub, clerks, principal, therapy, and nursing salaries, benefits and purchased services. Direct costs also include costs associated with teaching supplies directly associated to the instruction of the students. Indirect costs consist of transportation, cafeteria, custodial, administration, and IT salaries and benefits. Indirect costs also consist of supplies and purchased services associated with each of these categories.

- VII. All of the above mentioned costs, with the exception of transportation, will be allocated to the school age program based on the percentage of school age enrollees (versus preschool) at the time of the October counts. This count is filed with the Ohio Department of Education and drives Stark DD funding subsidies. Transportation costs will be allocated based upon the percentage of school age enrollees transported during the month of October.
- VIII. Once the costs are determined as indicated above, they are compared to state and federal funding received during the calendar year. Revenue taken into account includes school age subsidy, transportation subsidy, IDEA Part B Grant, National School Lunch, Follow-Along contract revenue and Medicaid School Program. The net costs of expenses over revenues represent the local dollars used for the education and support of the school age students. This dollar amount is distributed evenly among the number of school age students enrolled during the month of October. This distributed calculated amount is what then represents the local excess cost that the applicable school district is responsible to pay.
- IX. Each District will be charged the same excess cost per student as defined above. The Accounting Clerk will bill each District by June 30th of each year for the previous school year.