

# Methods for Calculating Allowable Expenses for High Cost-High Acuity Reimbursement

**In District:** Always include a copy of the student's IEP for the period in which reimbursement is requested.  
**Court Ordered Out of State:** Include the WVEIS Enrollment Screen.

## Calculate FTE of Teacher:

1. Caseload: High cost student/total number of students on caseload = FTE

Ex.  $1/15 = .07$

Required documentation for calculation for #1 above (preferred method).

- WVEIS Teacher caseload
- PAI.510 report run only for the specified application period
- Copy of student's IEP *documenting the special education service*

2. Number of minutes serving the high cost student as compared to all student served:

Number of minutes for high cost/number of minutes for all = FTE

Ex. 8:00-9:00 Reading **Joe**, Susie, Mike, Sarah = 240 min.

FTE for time spent serving **Joe** =  $60/240 = .25$  (calculate the total minutes for the entire day)

Required documentation:

- WVEIS Teacher caseload
- Teacher's daily or weekly schedule with times and student names
- PAI.510 report run only for the specified application period
- Copy of student's IEP *documenting the special education service*

## Calculate FTE of County-Employed Therapists:

Total number of minutes required as documented on the IEP for high cost student/total number of minutes spent serving all students as documented on their IEPs.

Required documentation:

- WVEIS Caseload with documented number of minutes required of specific therapy as indicated on each student's IEP. If information is not available in WVEIS, information must be obtained from each individual IEP on the therapist's caseload. Minutes for other students may be written in by hand beside student names on the WVEIS Caseload to document total number of minutes serving all students.
- PAI.510 report run only for the specified application period
- Copy of high cost student's IEP *documenting the related service*

## Calculate Contracted Therapists/Service Providers:

Total number of hours a therapist provides services to student X amount per hour as stated in contract = \$ paid

Required documentation:

- Contract stating the agreed upon hourly or daily rate
- Invoices from therapist showing the individual expense for only the high cost student
- Copy of student's IEP *documenting the related service*

NOTE: Service plans are no longer required.

### Calculate FTE of Aides:

1. Aide assigned to high cost student for constant adult daily support  
Full cost attributable to student  
Required documentation:
  - PAI.510 report only for the specified application period
  - Copy of student's IEP *documenting the need for the aide*
2. Classroom aide assisting teacher serving all students in class:  
Required documentation:
  - Class roster of teacher's classroom to which aide is assigned. If the aide serves other classrooms, then submit:
    - Aide's daily or weekly schedule with times and student names
  - PAI.510 report run only for the specified application period
  - Copy of the student's IEP documenting adult support

### Calculate FTE of Bus Drivers:

1. Miles  
High cost student miles per day/ total number of miles per day for all students  
Required documentation:
  - Number of miles each student on the bus rides per day (The number of miles should reflect actual miles the student is on the bus---not the miles from the student's home to school.)
  - Copy of student's IEP *documenting the need for special transportation*
  - PAI.510 report run only for the specified application period
2. Minutes (Time)  
High cost student minutes per day/total number of minutes per day on the bus for all students on the bus  
Required documentation:
  - Number of minutes each student rides the bus per day
  - Copy of student's IEP *documenting the need for special transportation*
  - PAI.510 report run only for the specified application period

### Calculate FTE of Bus Aides:

1. If the bus aide is the only duty the aide performs and is assigned specifically to the high cost student, 100% can be counted.  
Required documentation:
  - Copy of student's IEP *documenting the need for an aide on the bus*
  - PAI.510 report run only for the specified application period
2. If the bus aide has other duties but is assigned specifically to the high cost student on the bus, and the specific bus pay is listed as "Extra Pay" on the PAI.510, then 100% of the "Extra Pay" amount can be counted.  
Required documentation:
  - Copy of student's IEP *documenting the need for an aide on the bus*
  - PAI.510 report run only for the specified application period

3. If the aide is assigned to the bus and not to the specific student, use same method of calculation as bus driver 1 or 2 above.

Required documentation:

- Number of miles each student on the bus rides per day **OR** number of minutes each student rides the bus per day
- Copy of student's IEP *documenting the need for an aide on the bus*
- PAI.510 report run only for the specified application period

4. If the bus aide is also a classroom aide:

- a. Calculate the % of time in classroom vs. % of time on bus based on hours worked in each job (e.g. 90% class/10% bus)
- b. Determine the amount of salary attributable based on those 2 calculations for each duty (e.g. total salary \$10,000 = \$9000 class/\$1000 bus)
  - If the aide is assigned to only the high cost student, 100% of the bus portion can be counted.
  - If the aide is assigned to the bus for multiple students, utilize the proportionate share amount

Required documentation:

- Copy of aide's daily schedule (bus and class)
- Number of miles each student on the bus rides per day **OR** number of minutes each student rides the bus per day
- Copy of student's IEP *documenting the need for an aide on the bus*
- PAI.510 report run only for the specified application period

### **Calculate Transportation Allowance:**

Use Office of School Finance (OSF) spreadsheets for transportation per mile allowance for current school year.

Required documentation:

- Spread sheet from OSF
- Miles student rides bus (bus stop to school, school to bus stop round trip)
- Calendar of instructional days
- WVEIS student attendance report

### **Other Pay Amounts:**

When referring to the PAI.510, one line indicates regular or professional pay; however, many employees have additional pay amounts: pay for planning, stipends for after school activities, over-time, etc. On Page 2 of the High Cost application, the extra pay amount is to be separated out and listed in the column *Other Pay Amounts\*\** (A description of the extra pay is to be recorded on Page 3). **Only list the extra pay if it is attributable to the education of the high cost student.**

**Fringe amounts (FICA and Retirement) may be reduced if the amounts of extra pay are substantial and ARE NOT related to the high cost student.**

Required documentation:

- PAI.510 report run only for the specific application period
- Explanation on Page 3 of extra pay and how attributable to the high cost student