

West Virginia

IDEA High-Cost/High-Acuity State Plan FY25

Reimbursement Period:

July 1, 2024 – June 30, 2025

Purpose

Under 34 CFR §300.704, states may reserve a portion of Individuals with Disabilities Education Act (IDEA) Part B funds to assist Local Educational Agencies (LEAs) in covering the costs of educating high-need students with disabilities. The regulation requires the department to establish a definition of a high-need child that addresses the financial impact on the LEA. IDEA high-cost funds are intended to assist the LEAS in the provision of direct special education and related services to high-need children. The purpose of this plan is to ensure equitable access to education for students whose needs exceed typical funding levels.

Available funding for reimbursement FY2025: \$2,582,463

- **IDEA Funding: \$1,082,463**
- **State Appropriated Funding: \$1,500,000** ***2026 State Appropriated Funding will be \$2,700,00.*

Definition and Eligibility for High-Cost/High-Acuity Reimbursement

A **high-cost, high-acuity student with a disability** is defined as a student whose need for special education and related services—outlined in **their Individualized Education Program (IEP)—significantly exceeds the typical supports provided to students with disabilities**. These exceptional needs place a substantial financial burden on the LEA.

Only explicitly identified services in the student's IEP are considered when determining eligibility for high-cost/high-acuity reimbursement.

In accordance with **34 CFR §300.704(c)(3)**, which requires states to consider the number and percentage of high-need children with disabilities served by an LEA, the West Virginia Department of Education (WVDE)—after careful review of other state models and stakeholder input—will allow a maximum of **0.3% of the Special Education population from the December 1, 2024 child count for students aged 3–21** to be used as the cap for high-cost/high-acuity submissions. LEAs with a special education census count of fewer than 600 will be permitted to

submit up to 2 high-cost/high-acuity applications, with the exception of court-ordered out of state applications.

Eligibility for Accessing the High-Cost/High-Acuity Fund

All LEAs in West Virginia—including the **West Virginia Schools for the Deaf and the Blind, West Virginia Schools of Diversion and Transition, and public charter schools**—are eligible to access the High-Cost Expenditure/High-Acuity Fund.

To be considered eligible, each LEA must have the following on record with the WVDE:

- An **approved application** for state and federal special education funds for the fiscal school year (2024-2025).
- Documentation that the LEA's Board of Education **complies with West Virginia Board of Education Policy 2419: Regulations for the Education of Students with Exceptionalities**.
- **Approved Corrective Action and/or Improvement Plans**, if applicable, or documentation verifying the LEA's active efforts to complete any outstanding requirements.
- **Evidence that all other available funding sources have been exhausted** in supporting the high-cost/high-acuity student.
- Attestation confirming that **no federal or state grant funds have been returned to WVDE** due to expiration or non-use.

LEAs may request funding from the **High-Cost/High-Acuity Fund** for a student with a disability who meets **all** the following criteria:

- The student was **between the ages of 3 and 21** during the time of service for which reimbursement is requested.
- The student was **eligible under IDEA Part B**.
- The student had a **current IEP**.
- The student was appropriately **enrolled in the LEA requesting funds** and receiving special education, which may have been accompanied by related services.
- The cost of the student's education is equal to or exceeds **\$46,839 per fiscal year – or –** the student has been **placed in an out-of-state facility by the West Virginia court system** and receives special education, which may be accompanied by related services. The out-of-state reimbursement amount is **\$13,842.00**.

Reimbursement Threshold

The reimbursement threshold is set at **three times the state's Average Per Pupil Expenditure (APPE)**, which is **\$15,613** for the 2024* school year. Therefore, for **FY2025**, the threshold amount is **\$46,839**.

**Note: 2024 is the most recent year for which APPE calculations and figures are available. All expenditures made by LEA boards are included in the APPE calculation, with the exception of costs related to capital improvements, debt service, community services, adult education, transfers, and tuition.*

To streamline the process and reduce administrative burden, costs such as prorated salaries for staff already providing special education services need not be recorded since **the first third of the threshold is automatically satisfied by the APPE**.

As a result, LEAs are only required to verify and document expenses **that exceed \$31,226, and that are explicitly outlined in the student's IEP, excluding non-allowable expenses described in the next section.**

PARTIAL SALARIES UNDER 50% (0.5 FTE) WILL NO LONGER BE CONSIDERED SINCE THEY ARE COVERED IN THE APPE.

Allowable and Non-Allowable Expenses

Eligible expenses for high-cost student funding may include services that exceed the scope of standard special education provisions. These may encompass interpreters, translators, contracted professional services and/or other intensive and focused support services that are not typically included in the core delivery of special education.

This includes **individualized adult support constituting at least 50% of the staff person's salary** when such support is necessary to ensure the student's access to instruction, safety, and engagement, as documented in the student's Individualized Education Program (IEP). These supports are required due to the **intensity, frequency and/or specialization** of the services needed, distinguishing them from routine accommodations and/or modifications or a small percentage of a staff member's time.

LEAs must consider the following when applying for reimbursement:

- Costs associated with students with disabilities who are placed in out-of-state facilities through court orders may be eligible for reimbursement through the

High-Cost Expenditure/High-Acuity Fund. LEAs may seek reimbursement for the portion of costs allocated to them.

- Costs for students with disabilities who are placed out-of-state by an LEA IEP Team, due to the inability of the district to provide free appropriate public education (FAPE) **may not be reimbursed** through the High-Cost Expenditure Fund or the state appropriation for high-cost/high-acuity students. Out-of-state funding procedures and reimbursements through another funding source for IEP placements remain separate as established.
- Expenditures for out-of-LEA students are reimbursable when all criteria are met. These are students who have been placed into foster care or an emergency shelter in a district that is not their home LEA and would otherwise be reimbursable under the Application for Reimbursement for the Education of Students with Exceptionalities Placed in LEA by Other State Agencies (Out-of-LEA Reimbursement). **However, reimbursement will not be provided from both the high-cost/high-acuity and the out-of-LEA funding reimbursement mechanism.**

Allowable Expenses:

- Personal aides or other staff who provide individualized support constituting more than 50% of the aide's salary and are responsible for implementing the supports specified on the IEP.
- Evaluations recommended by the IEP Team and documented on the student's IEP (not previously reimbursed under the Assistive Technology Reimbursement Application).
- Supplementary classroom materials for the provision of specially designed instruction as identified on the student's IEP.
- Assistive technology services or devices identified on the student's IEP.
- Equipment (mats, prone stander) – must be specifically noted in the student's IEP.
- Construction (ramp, handicapped accessible bathroom), as required in the student's IEP.

Non-Allowable Expenses:

- Pro-rated salaries for teachers already providing special education services, unless the individual student services constitute at least 50% of the salary.
- Pro-rated salaries of related services personnel already providing services. ***** Related services (such as speech/language, physical or occupational therapy) are considered above the standard threshold when they are provided more than 90 minutes per week. This benchmark helps distinguish routine services from those that may qualify for high-cost reimbursement due to their intensity and financial impact.***
- Pro-rated salaries of special education bus drivers, unless the individual student supports constitute at least 50% of the salary.
- Pro-rated time of director, supervisors, school psychologists and/or counselors for administrative duties, meetings, etc.

- Specialized equipment/materials already provided by the LEA.
- Reimbursement for services not documented in the IEP.

High-Cost/High-Acuity Funding Application Guidelines

Applications must be submitted by September 15th, 2025. LEAs must use the designated, current-year fillable application form and upload all supporting documentation as specified in the application instructions for eligible costs.

Reimbursements will be pro-rated based on the ratio of each LEAs request to the total amount of all requests received for the funding period. LEAs are required to initially cover the costs of educating the student. Any remaining state acuity funds will be carried over into the next fiscal year, increasing the amount available for reimbursement in the following year's High-Cost Expenditure/High-Acuity Funds.

For FY2024, requests exceeded the available funding, resulting in no carryover balance into FY2025. During FY2024, LEAs were reimbursed at approximately 27% of the requested amounts.

WVDE will verify Medicaid payments and application amounts will be reduced by any Medicaid funding received between June 1, 2024, and June 30, 2025. Additionally, per-pupil aid for the 2024–2025 school year (\$5,545) will be deducted from the approved award amount. Approved applications will be reimbursed at a prorated rate based on available funds.

State Plan Annual Review

The Office of Special Education, Division of Federal Programs and Support, will continue to conduct an annual review—collaboratively with local special education directors and other relevant stakeholders—of the application process for high-cost/high-acuity funding for students with significant needs.

Proposed revisions to the annual plan, along with the application, will be shared for stakeholder feedback prior to the start of each school year.

Special education directors and other interested staff are encouraged to submit questions or concerns regarding the plan to Karen Finney at karen.finney@k12.wv.us to ensure their input is considered during the review process.