High Cost Special Education Aid Program Guidance

Updated November 25, 2015

The High Cost Special Education Aid program is a financial resource for Wisconsin school districts, independent (2r) charter schools, CESAs, or CCDEBs serving students with disabilities whose needs are particularly costly. DPI combines an annual state appropriation with federal IDEA discretionary funds to reimburse costs incurred in the prior year. An LEA is eligible for aid when a student with disabilities has actual, additional, non-administrative costs of special education in excess of $30,000, after certain reimbursements are excluded. (A worksheet is available on page 12 or in an Excel version at http://dpi.wi.gov/sfs/aid/special-ed/high-cost-aid).

Actual, Additional Costs

The eligibility of a cost for High Cost Special Education Aid is based upon it being an *actual, additional cost* associated with serving a particular student. Just as the overall fiscal management of special education is based upon *excess cost* (a cost that would not exist but for the need to provide FAPE to students with disabilities) a similar concept defines actual, additional cost:

> **An actual, additional cost of special education, eligible for High Cost Special Education Aid, is a cost that would not exist but for the need to provide FAPE to one particular student with disabilities, above and beyond the costs of providing FAPE for all the other students with disabilities served by the LEA.**

Some questions that can help distinguish what is or is not an actual, additional cost associated with a particular student are:

- Was a position increased or created to serve the student?
- Did the LEA have to create a program specific to the student's disability when they enrolled?
- Does the IEP specify equipment or services the LEA would not otherwise have available?
- If the student left the LEA, would the cost go away?

The more definitely these can be answered "yes" for a particular cost, the more likely it is eligible for High Cost Special Education Aid.

$10,000 Base Toward Eligibility

For most students, DPI adds a $10,000 'base cost' credited toward the $30,000 statutory student cost threshold. This amount is meant to stand in for the typical excess costs of a special education program, including services shared by many or all of the LEA's students with disabilities. Because these costs vary substantially from district to district and school to school, depending as much upon staffing and enrollment patterns as the needs of particular students, DPI determined it would be more appropriate to establish a flat amount supporting student eligibility for most LEAs. This amount is a credit toward the $30,000 threshold, not a cost that is itself eligible for or reimbursed by High Cost Special Education Aid.

Special Education Instructional and Related Services Represented by the $10,000 Base

Teachers and aides, when assigned to provide cross-categorical type services, are represented by the $10,000 base and are not eligible. Additionally, the following costs and services are represented by the base and are not eligible for High Cost Special Education Aid, even if a certain combination of costs prorated for a particular student exceeds $10,000:

Assessment/Evaluation	Psychology	Speech & Language Therapy
Audiology	School Counseling/Guidance	Substitute Teachers
Occupational Therapy	School Nursing	Transition Coordinators
Physical Therapy	Shared Materials/Supplies	
Professional Development	Social Work	

Administrative costs are ineligible by law.

Exceptions to the $10,000 Base

When a student is enrolled in a school operated by a private entity, CESA, or CCDEB, or a public LEA in another state, or in a Wisconsin public, special education-focused school,[1] no base amount will be applied. Instead, the actual, non-administrative costs of their special education instructional and related services—including those listed above under "Special Education Instructional and Related Services Represented by the $10,000 Base"—may be included.

A student enrolled in a non-resident school district under the Open Enrollment program or a tuition waiver, or a student enrolled out of their resident district under a tuition agreement based on the Open Enrollment method, will have the basic (Fund 10) Open Enrollment transfer amount applied as the base.

[1] For this purpose, the Norris Adolescent Center, Fairview South (Elmbrook School District), and the School for Early Development and Achievement (independent [2r] charter) are public, special education-focused schools. Alternative schools serving a variety of "at-risk" students are not.

Costs Reimbursable Through High Cost Special Education Aid

A number of costs are eligible for reimbursement through High Cost Special Education Aid. When adding a cost in the claim software, it must be placed into one of three categories based upon its funding source or eligibility:

- **Aidable:** The cost was funded with local dollars and is eligible for state categorical Special Education and School-Age Parents (SPED/SAP) Aid, either directly to the LEA or via an aid transit. Such costs are coded with WUFAR project 011, or with project 019 and object 382 (district), 383 (CCDEB), or 386 (CESA).[2] Only the portion of a cost above the SPED/SAP Aid reimbursement rate is eligible for High Cost Special Education Aid.[3]
- **Non-Aidable:** The cost was funded with local dollars but is not eligible for SPED/SAP Aid, either directly to the LEA or as an aid transit. Such costs are coded with WUFAR project 019 and the full amount is eligible for reimbursement.[3]
- **Grant-Funded:** The cost was funded with IDEA or other federal or state[4] grant funds. It is not eligible for reimbursement, but the amount counts toward the $30,000 eligibility threshold.

The funding category drives how a cost is factored into the eligibility and aid payment calculations.

Eligible Costs

The following costs may be claimed without submitting additional documentation (however, the LEA should be prepared to provide documentation upon request). These costs are eligible **so long as they are tied to the needs of one particular student and required by their IEP**:

Cost	*Requirements*
Aide – Instructional (Paraprofessional)	Salary and benefits of a licensed special education aide (O070 or other valid DPI license) providing instructional support to one student are eligible, for the time that support is provided. An instructional aide must perform duties consistent with that role, under the supervision of an appropriately licensed special education teacher, without assuming the role of a teacher. Eligibility is based upon the assignment, not how it is staffed; more than one individual may fill a one-to-one assignment (provided that staff changes are not excessive and detrimental to the well-being of the student) but their total time must add to the time specified by the IEP. An instructional aide may be privately contracted.
Aide – Transportation	Salary and benefits of a licensed special education aide (O070 or other valid DPI license) providing transportation assistance or support to one student are eligible, for the time that assistance or support is provided. A transportation aide may be privately contracted.

[2] A cost contracted from an independent (2r) charter school is also aidable, even though it is coded to project 019 with object 310 or 370.

[3] A cost that would be aidable but was coded in error by the LEA as non-aidable (project 019) cannot be claimed for High Cost Special Education Aid as "Non-Aidable" for reimbursement in its full amount. A cost that would ordinarily be aidable but the LEA was not in compliance with the eligibility requirements for SPED/SAP Aid (e.g. staff without a valid license, ineligible specialized transportation) cannot be claimed at all.

[4] State categorical aids, including SPED/SAP Aid and High Cost Special Education Aid, are not grants.

Cost	*Requirements*
Attendant Care	Salary and benefits of a licensed special education aide (O070 or other valid DPI license), nursing assistant (DHS CNA license), or nurse (DPI 7075 license; DSPS LPN/RN/APNP license) providing attendant care services to one student are eligible, for the time those services are provided. An attendant care aide provides assistance or cuing for a student's activities of daily living while at school, such as dressing, eating, personal hygiene, routine care of personal assistive devices, toileting, and transferring. They must perform duties consistent with that role, under the supervision of an appropriately licensed health professional, while not assuming the role of a health professional. An attendant care aide may be privately contracted. A school nurse providing attendant care is not eligible unless the LEA can demonstrate that the position was increased when and because the student was enrolled.
Contracted Instruction – Hearing or Visual Impairment	Instructional services for one student, or a small group of students, with hearing or visual impairment contracted from a private entity, CESA, CCDEB, school district, or independent (2r) charter school are eligible. Staff must be appropriately licensed to provide special education instruction and related services for the disability. Please see "Costs for Multiple Students," page 8, on allocating a cost for multiple students.
Educational Interpreter	Salary and benefits of a licensed educational interpreter (O020 license) providing instructional support one-on-one or to a small group of students are eligible. An educational interpreter may be privately contracted.
Extended School Year	The actual, additional costs of providing Extended School Year (ESY) services to one student are eligible. Costs must be specific to the provision of ESY and may not include a prorated share of non-special education costs (i.e. an IEP specifying attendance in a summer school class does not make the class itself an ESY cost; only the additional support services provided under the IEP, if any, are eligible).
Nursing Services	The actual, additional costs of providing nursing services for one student, above and beyond the LEA's existing health program, are eligible. Health professionals must be appropriately licensed (DPI 7075 license; DSPS LPN/RN/APNP, PA, or MD/DO license). Equipment related to nursing services should be requested as an additional cost. A school nurse providing nursing services is not eligible unless the LEA can demonstrate that the nurse's position was increased because the student was enrolled.
Orientation and Mobility Training	Salary and benefits of a licensed specialist (O060) providing orientation and mobility training are eligible. An orientation and mobility specialist may be privately contracted.
Specialized Transportation	The costs of providing specialized transportation to one student are eligible. These may include operational costs for a district-owned vehicle (e.g. driver, fuel) or the cost of a contract for transportation. A route or service shared by multiple students is eligible only if each student sharing the route or service is (or would be) eligible for High Cost Special Education Aid. Vehicle modification should be requested as an additional cost.

Cost	*Requirements*
Teacher – Hearing or Visual Impairment	Salary and benefits of a teacher assigned one-on-one or to a small group of students with hearing or visual impairment are eligible. They must be appropriately licensed to provide special education instruction and related services for the disability. Please see "Costs for Multiple Students," page 8, on allocating a cost for multiple students.
Transition Services	The actual, additional costs associated with providing transition services to one student are eligible. These may include employment skills acquisition, job coaching, work experience, and development of skills for postsecondary education. Transition services may be privately contracted.
NOTE ON TUITION: For High Cost Special Education Aid claims, "tuition" is an amount billed for full-time enrollment outside a student's resident school district under their IEP. Services provided by other LEAs or private entities to a student enrolled in their resident district should be claimed individually.	
Tuition – CESA, CCDEB, Out-of-State or SPED School	Tuition for one student enrolled under their IEP with a CESA, CCDEB, or an out-of-state public LEA, or in a Wisconsin public, special education-focused school (see footnote 1 on page 2) is eligible. Staff must be appropriately licensed to provide special education and related services. Invoices must separate the cost of instruction and support services from administrative and overhead charges, which are not eligible. Charges for all special education instructional and related services, including those listed in the table on page 2, may be included. The full amount will be deemed aidable and subject to the deduction for SPED/SAP Aid, unless the invoice separates aidable and non-aidable costs.
Tuition – District or 2r Charter	The Fund 27 portion of tuition for one student enrolled under their IEP with another Wisconsin school district or an independent (2r) charter school is eligible. Tuition for a student enrolled under the Open Enrollment program or a tuition waiver is not included in this category. Staff must be appropriately licensed to provide special education and related services. Invoices must separate the cost of instruction and support services from administrative and overhead charges, which are not eligible. The full amount will be deemed aidable and subject to the deduction for SPED/SAP Aid, unless the invoice separates aidable and non-aidable costs.
Tuition – Open Enrollment or Tuition Waiver	The Fund 27 portion of tuition, covering the actual, additional cost of providing special education and related services, for one student enrolled in a non-resident district under the Open Enrollment program or a tuition waiver is eligible, or a student enrolled out of their resident district under a tuition agreement based on the Open Enrollment method. Staff must be appropriately licensed to provide special education and related services. The full amount will be deemed aidable and subject to the deduction for SPED/SAP Aid, unless the invoice separates aidable and non-aidable costs.
Tuition – Private Agency	Tuition for one student placed under their IEP with a private agency is eligible. Staff must be appropriately licensed to provide special education and related services. Invoices must separate the cost of instruction and support services from administrative and overhead charges, which are not eligible. Charges for all special education instructional and related services, including those listed in table on page 2, may be included.

Cost	*Requirements*
CESA/CCDEB/SPED School Only – Base Cost Services	For one student enrolled under their IEP with a CESA, CCDEB, or in a Wisconsin public, special education-focused school (see footnote 1 on page 2), the base cost toward eligibility is not applied. If the enrolling LEA is submitting the claim for High Cost Special Education Aid then the special education instructional and related service costs listed on page 2 under "Special Education Instructional and Related Services Represented by the $10,000 Base" may be claimed in this category. **(CESAs, CCDEBs, Elmbrook Fairview South, Norris SD, and SEDA only.)**

Additional Costs

There are additional costs an LEA may request for a particular student. These must be supported by appropriate documentation such as an IEP, purchase order, or position description. The LEA may be required to provide further explanation or documentation before a cost is approved. An approved additional cost request is specific to the cost, student, and LEA. Again, **costs must be tied to the needs of one particular student and required by their IEP**.

Cost	*Requirements*
Construction or Renovation	A construction or renovation project specific to the needs of one student may be eligible. The project must directly relate to individual needs described in the IEP, and it must be specific enough to the student's needs that it will provide no more than an incidental benefit to other students. Projects related to general accessibility standards under ADA/§504 are not eligible, even if prompted by one particular student.
Contracted Instruction – Other than Hearing or Visual Impairment	Instructional services for one student, or a small group of students, with a disability (other than hearing or visual impairment) contracted from a private entity, CESA, CCDEB, school district, or independent (2r) charter school are eligible. Staff must be appropriately licensed to provide special education instruction and related services for the disability. A service for multiple students is eligible only if each student is (or would be) eligible for High Cost Special Education Aid. Please see "Costs for Multiple Students," page 8, on allocating a cost for multiple students.
Equipment	Equipment specific to the needs of one student as required by their IEP may be eligible. The equipment must be described in the IEP, and it must be specific enough to the student's needs that it will not be used by other students. Equipment related to general accessibility standards under ADA/§504 is not eligible, even if prompted by one particular student.
Student-Specific Materials/Supplies	A special purchase of instructional materials or supplies for one student may be eligible. The materials or supplies must be specific to the student's disability and needs (e.g. a Braille textbook).

Cost	*Requirements*
Teacher – Other than Hearing or Visual Impairment	Salary and benefits of a teacher assigned one-on-one or to a small group of students with the same disability (other than hearing or visual impairment) as required by their IEPs may be eligible. They must be appropriately licensed to provide special education instruction and related services for the disability. The teacher must be assigned to a position that would be eliminated if the student(s) were not present. A teacher assigned to multiple students is eligible only if each student is (or would be) eligible for High Cost Special Education Aid. Please see "Costs for Multiple Students," page 8, on allocating a cost for multiple students.
Technology	Technology specific to the needs of one student as required by their IEP may be eligible. For a device provided to many or all students, only the actual, additional costs of software or modifications specific to the individual student are allowed.
Vehicle Modification	Modification of a vehicle specific to the needs of one student as required by their IEP may be eligible. It must be specific enough to the student's needs that it will provide no more than an incidental benefit to other students. Vehicle modifications related to general accessibility standards under ADA/§504—including wheelchair lifts—are not eligible, even if prompted by one particular student. If a vehicle is to be purchased with a modification for one student, only the cost difference between the modified vehicle and the vehicle without any modification is eligible.
Vehicle Purchase/Lease in Lieu of Contracting	The purchase or lease of a vehicle for providing specialized transportation to one or a small group of students, in lieu of contracting, may be eligible. The LEA must solicit at least two estimates for contracted transportation. The purchase price or annual leasing cost, plus any operational costs (fuel, maintenance, insurance, etc.) must be less than lowest contract estimate for one school year. If the contract estimate includes a driver, then the LEA's driver's salary and benefits must be considered as an operational cost in the comparison. If shared by a small group of students, the cost is eligible only if each student sharing the route or service provided by the vehicle is (or would be) eligible for High Cost Special Education Aid.
Other Costs	Other actual, additional costs specific to the needs of one student as required by their IEP may be eligible. Costs will be evaluated in terms of their connection to the student's needs, the ability of other students to access or benefit from the items or services, and how they relate to the LEA's overall special education program.

Costs for Multiple Students

Costs for multiple students with lower-incidence, higher-need disabilities can fall into a gray area between clearly ineligible costs (e.g. a teacher providing cross-categorical services) and clearly eligible costs (e.g. a one-on-one aide). Generally, shared or prorated costs are not eligible for High Cost Special Education Aid, but a small group of students with a particular disability can require a service that is clearly separate from and in addition to the LEA's overall special education program. There is no definite rule to determine whether this type of cost is or is not eligible. It will have to be considered within the context of the LEA's overall program, each student's specific needs, and the impact of serving a lower-incidence disability.

LEAs are encouraged to contact DPI about costs for multiple students with lower-incidence, higher-need disabilities. To be clear, **any approvals for such costs are specific to each cost, student, LEA, and school year**; they should not be considered prior approvals by other LEAs in similar circumstances. Such costs need to be allocated individually among those students. Approved methods for allocating such costs have included:

- An equal portion for each student.

  Example: Four students with visual impairments are served by a 1.0 FTE orientation and mobility specialist whose salary and benefits total $80,000. Each student is allocated $20,000 and 0.25 FTE of that specialist's time toward their high cost eligibility.

- Proportionally to the time spent working separately with each student.

  Example: A transition specialist is contracted for $15,000 to work with three students on job and life skills. They work with one student for 90 minutes per week, the second for 60 minutes, and the third for 30 minutes, for a total of 180 minutes per week. That cost is allocated among the three students as:
  1. *$7,500 ($15,000 × 90 min/wk ÷ 180 min/wk)*
  2. *$5,000 ($15,000 × 60 min/wk ÷ 180 min/wk)*
  3. *$2,500 ($15,000 × 30 min/wk ÷ 180 min/wk)*

- Proportionally by the number of courses supported for each student, when the number of classes in which a student is served, or the number of students served in a given class, varies.

  Example: A captioning service is provided for three high school students with hearing impairments. Their captioning needs vary and a given class may be captioned for one, two, or all three of them. In the first semester, 150 hours of staff time at $20 per hour is spent operating the captioning system. That $3,000 cost (150 hrs × $20/hr) is allocated as follows:

Student	*Classes*	*Share*	*Amount*
#1	*7*	*7/15*	*$1,400*
#2	*5*	*5/15*	*1,000*
#3	*3*	*3/15*	*600*
Total	***15***	***15/15***	***$3,000***

Claim Documentation

An LEA should be prepared to provide documentation on the specific costs being claimed for each student. If there are questions about an LEA's claim and its costs cannot be documented, the claim may be disqualified. Appropriate documentation starts with the IEP—services included in the claim must be specified in the IEP and tied to the child's disability-related needs and program. Additional documentation should connect each cost back to the IEP, demonstrating that it is an actual, additional cost of special education specific to the student. Examples of appropriate documentation that will help connect the IEP to the claim include, but are not limited to:

- **Daily schedules:** A schedule of the student's day showing where and how a student is served is often useful, particularly when a particular service (e.g. one-on-one aide support) is provided by multiple individuals over the course of the day. Staff schedules can be helpful, but they need to show clearly which services are being provided to whom throughout the day.
- **Payroll records:** A report or other record of the salary and benefits paid to an individual can document the amount being claimed for a service. However, a payroll record in and of itself does not document the service as being an actual, additional cost tied to one student's IEP.
- **Invoices:** An invoice should include not only the amount being billed, but also a description of the service or item provided.
- **Worksheets:** An Excel document or other worksheet is recommended when allocating a partial cost to a student. The worksheet should be clear, logical, and show the cost allocation method being used. Data on the worksheet should be supported by payroll records, schedules, or other documentation of the costs being broken out.

Calculating Aid Eligibility

The actual, additional costs of special education for a given student do not translate easily into an amount eligible for High Cost Special Education Aid, let alone what will actually be paid. In order to factor in the $10,000 base toward eligibility and comply with the legal requirement to exclude costs funded by SPED/SAP categorical aid, Medicaid, IDEA flow-through and preschool, and other state and federal grants, the aid calculation is somewhat complex. There are three stages: Adjust Costs, Apply Threshold Criteria, and Prorate Payments. The worksheet on page 12 combines these into a step-by-step calculation; an Excel version is available at http://dpi.wi.gov/sfs/aid/special-ed/high-cost-aid.

1: Adjust Costs

The adjusted costs for a student are the portion of their actual, additional costs left over after base and grant costs, SPED/SAP Aid, and Medicaid School-Based Services (SBS) reimbursements are deducted.

- **Adjusted Base:** The adjusted base is the lesser of two values: the base cost ($10,000 or the alternate amount under specific tuition arrangements) plus any IDEA or other grant-funded amount, or $30,000. This accounts for the fact that while the base toward eligibility and IDEA or other state and federal grants will help in reaching the $30,000 eligibility threshold, the LEA will not receive any High Cost Special Education Aid funding for those costs.
- **Local Costs:** Aidable and non-aidable local costs are added to the adjusted base.

- **Deductions:** Two deductions are applied to the sum of the adjusted base and local costs. First, the amount of SPED/SAP Aid due to the LEA for its aidable local costs is taken away. Second, any Medicaid SBS interim fee-for-service claims for the student are subtracted.

This can be summarized as follows:

	Adjusted Base	*Lesser of (Base Cost + Grant-Funded) or $30,000*
+	Local Costs	*Aidable and Non-Aidable Local Costs*
–	SPED/SAP Aid Deduction	*Aidable Local Costs × SPED/SAP Aid Proration Rate*
–	Medicaid Deduction	*Total SBS interim claims*
	Total Adjusted Costs	*Amount carried forward to next stage*

2: Apply Threshold Criteria

The law specifies that 70 percent of costs above $30,000 are eligible for reimbursement with High Cost Special Education Aid. Determining the eligible amount in this step is fairly straightforward—subtract $30,000 from the adjusted costs calculated in the previous stage, and take 70 percent of the result:

	Total Adjusted Costs	*Result of previous stage*
–	$30,000.00	*Eligibility threshold*
	Subtotal	
×	0.70	*Eligibility percentage*
	Total Eligible Costs	*Amount eligible for reimbursement*

3: Prorate Payments

As with SPED/SAP Aid, there is less money available for High Cost Special Education Aid than the total of eligible costs claimed by LEAs. DPI prorates the funds available among all approved claims. LEAs wishing to estimate the amount of their payment should review the proration rates from recent years and plan conservatively.

	Total Eligible Costs	*Result of previous stage*
×	Proration Rate	*Estimated or actual statewide claims ÷ funds available*
	High Cost SPED Payment	*Amount to be paid*

Splitting Payments Between IDEA and State Funding

A High Cost Special Education Aid payment is usually split between IDEA discretionary funds (source 711) and state categorical aid (source 625), but it may be from only one of those sources. An LEA will not be able to estimate what that split will be. As a practical matter the distinction is unimportant—funds are receipted into Fund 27 either way. The only meaningful impact is that a district needs to code the revenue properly for its aid reconciliation in the PI-1505 Annual Report.

Payments are split for two reasons: First, the High Cost aid program is funded with a combination of federal and state money and payments need to be split for accounting purposes. Second, federal guidance on the use of IDEA discretionary funds does not allow DPI to use those funds to reimburse Medicaid-eligible costs. The actual reimbursement for any student will be at the same prorated rate of their eligible costs, regardless of the specific federal or state portions of that payment.

High Cost Special Education Aid and IDEA Maintenance of Effort

IDEA regulations (34 CFR §300.204 (e)) allow high cost aid reimbursements as an exception for IDEA Maintenance of Effort (MOE) to lower an LEA's local special education costs from one year to the next. When an LEA receives High Cost Special Education Aid it reduces the Fund 10 to Fund 27 transfer used in MOE tests 2 and 4, the "local-only" tests. If an LEA fails to meet all four MOE compliance tests, and it received High Cost Special Education Aid in the year being tested, DPI will add an administrative exception for the amount of High Cost Special Education Aid received. No exception will be added if at least one MOE compliance test is met.

Updated July 14, 2015 to reflect the change in the percentage of costs eligible for reimbursement from 90 percent to 70 percent.

Updated November 25, 2015 with a minor correction to the description of "Contracted Instruction – Hearing or Visual Impairment."

Eligibility Estimation Worksheet

This worksheet duplicates the eligibility calculation for an individual student and can be used for planning purposes. An Excel version is available at http://dpi.wi.gov/sfs/aid/special-ed/high-cost-aid.

Student:		
Line	*Description*	*Amount*
Unadjusted Actual, Additional Costs		
1	Aidable costs (project 011, or project 019 from aidable LEA)	
2	Non-aidable costs (all other project 019)	+
3	Grant-funded costs (IDEA project 340 or other grant)	+
4	**Total Unadjusted Costs: Add lines 1 through 3**	
Adjusted Costs		
5	Base amount ($10,000 or alternate w/ tuition costs)	
6	Enter amount from line 3	+
7	Add lines 5 and 6	
8	Enter the lesser of line 7 or $30,000	–
9	Subtract line 8 from line 7	
10	Enter amount from line 7	
11	Enter amount from line 9	–
12	*Adjusted Base: Subtract line 11 from line 10*	
13	Enter amount from line 1	
14	Estimated SPED/SAP Aid proration rate	×
15	Multiply line 13 by line 14	
16	Enter amount from line 13	
17	Enter amount from line 15	–
18	*Adjusted Aidable Costs: Subtract line 17 from line 16)*	
19	Enter amount from line 2	
20	Enter amount from line 12	+
21	Enter amount from line 18	+
22	*Subtotal Adjusted Costs: Add lines 19 through 21*	
23	This student's Medicaid SBS interim claim payments	–
24	**Total Adjusted Costs: Subtract line 23 from line 22**	
Eligible Amount and Aid Estimate		
25	Enter amount from line 24	
26	$30,000 cost threshold	– **30,000.00**
27	Subtract line 26 from line 25	
28	70% eligibility above $30,000	× **0.70**
29	**Eligible Amount: Multiply line 27 by line 28**	
30	Estimated High Cost SPED Aid proration rate	×
31	**Aid Estimate: Multiply line 29 by line 30**	