

Request for Application

Program Guidelines

2023-2024 Special Education Consolidated Grant Application (Federal)

Authorized by the Individuals with Disabilities Education Act (IDEA), as amended by the IDEA Improvement Act of 2004 (Public Law 108-446), Part B, Sections 611 and 619

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Introduction to the Program Guidelines

TEA, as the pass-through entity¹, is the grantee² from the U.S. Department of Education (USDE) and TEA awards subgrants to non-federal entities³ such as local educational agencies (LEAs), including school districts, charter schools, and education service centers, and to a lesser degree institutions of higher education (IHEs), and nonprofit organizations (NPOs) who are the agency's subgrantees⁴. These guidelines apply to all subgrantees of TEA, regardless of whether referenced herein as subgrantee or grantee. For purposes of this document, TEA may use the terms grantee and subgrantee synonymously for its subrecipients.

This part of the request for application (RFA), Program Guidelines, is to be used in conjunction with the [General and Fiscal Guidelines](#) and any application instructions. The Standard Application System (SAS) consists of all schedules (i.e., forms) to be completed in order for the applicant to be eligible for funding. The application to which these guidelines and instructions refer must be submitted electronically through the eGrants system.

For applicants selected for funding, all guidelines and instructions will be incorporated by reference into the Notice of Grant Award (NOGA).

Requirement for Username and Password

To access eGrants and apply for this grant, you must have access to the [TEA Login \(TEAL\)](#). Follow these steps to apply for usernames and passwords on TEAL:

1. Visit the TEA Login (TEAL) page of the TEA website. Select Request New User Account to begin the process of applying for a TEAL account online.
2. Once you have been assigned a TEA Login (TEAL) account, log into TEAL and under Self-Service select My Application Accounts.
3. The My Accounts tab will open. Select Request New Account, then find eGrants in the list and follow the instructions to submit your request.

¹ Pass-through entity is defined as a non-Federal entity that provides a subaward to a subrecipient to carry out part of a federal program. (2 CFR 200.74)

² Grantee is defined as the legal entity to which a grant is awarded and that is accountable to the federal government for the use of the funds provided. The term "grantee" does not include any secondary recipients, such as subgrantees and contractors that may receive funds from a grantee. (34 CFR 77)

³ Non-federal entity is defined as a state, local government, Indian tribe, institution of higher education, or nonprofit organization that carries out a federal award as a recipient or subrecipient. (2 CFR 200.69)

⁴ Subgrantee is defined by TEA to be the same as a subrecipient which is defined as a non-federal entity that receives a subaward from a pass-through entity to carry out part of a federal program; but does not include an individual that is a beneficiary of such program. (2 CFR 200.93) Subgrantee is defined in 34 CFR 77 as the legal entity to which a subgrant is awarded and that is accountable to the grantee for the use of the funds provided.

Application Submission Through eGrants

Submit the application for these grant programs electronically through the TEA eGrants system. Refer to the [General and Fiscal Guidelines](#) for more specific information about the eGrants application process.

Applications must be submitted as follows:

- Those submitted by public LEAs must be signed electronically by the superintendent of the school district or a designee.
- Applications submitted by regional Education Service Centers (ESCs) must be signed electronically by the executive director or a designee.
- Applications submitted by open-enrollment charter schools must be signed electronically by the chief operating officer of the school or a designee.
- Campuses and campus charter schools must apply through their public school district, and the application must be signed electronically by the superintendent or designee.

Reference to the General and Fiscal Guidelines

The Program Guidelines provide information specifically relevant to this grant program. The [General and Fiscal Guidelines](#) provide information relevant to all TEA grant programs. Throughout the Program Guidelines, cross-references are given to applicable sections of the [General and Fiscal Guidelines](#). It is critical that you review all referenced sections of the [General and Fiscal Guidelines](#) when preparing your application.

Errata Notices

See the [General and Fiscal Guidelines](#), Errata Notices.

Email Bulletins

See the [General and Fiscal Guidelines](#), GovDelivery Bulletins.

Contact for Clarifying Information

See the [General and Fiscal Guidelines](#), TEA Contacts.

Grant Program Contact

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Funding Contact

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US Department of Education Appropriations

The following is provided in compliance with the US Department of Education Appropriations Act:

IDEA-B Formula

Category	Amount
Total funds available for this project	Approximately \$1,004,053,343
Percentage to be financed with federal funds	100%
Amount of federal funds	Approximately \$1,004,053,343
Percentage to be financed from nonfederal sources	0%
Amount of nonfederal funds	\$0

IDEA-B Preschool

Category	Amount
Total funds available for this project	Approximately \$18,459,852
Percentage to be financed with federal funds	100%
Amount of federal funds	Approximately \$18,459,852
Percentage to be financed from nonfederal sources	0%
Amount of nonfederal funds	\$0

IDEA-B Discretionary Deaf

Category	Amount
Total funds available for this project	\$6,188,000
Percentage to be financed with federal funds	100%
Amount of federal funds	\$6,188,000
Percentage to be financed from nonfederal sources	0%
Amount of nonfederal funds	\$0

Grant Timeline

For all dates related to the grant, including reporting dates, see the [TEA Grant Opportunities](#) page. If a report due date falls on a weekend or holiday, the report will be due the following business day. All dates except the grant ending date may vary slightly as conditions require.

Grant at a Glance

This section provides detailed information about the grant program.

Authorizing Legislation

Grants in the Special Education Consolidated Grant Application (Federal) are authorized by the IDEA, as amended by the IDEA Improvement Act of 2004 (Public Law [P.L.] 108-446), Part B, Sections 611 and 619.

Program Purpose, Goals, and Objectives

The grants in the Special Education Consolidated Grant Application (Federal) provide financial assistance to local educational agencies to help them ensure that:

- They identify and provide a free appropriate public education to students with disabilities who are eligible for special education and related services.
- They protect the rights of students with disabilities and the rights of their parents.
- They design individualized education programs that meet the needs of students with disabilities and that prepare those students for further education, employment, and independent living.

LEAs will do the following:

- **IDEA-B Formula:** Provide special education and related services to children with disabilities ages 3–21.
- **IDEA-B Preschool:** Provide special education and related services to children with disabilities ages 3–5.
- **IDEA-B Discretionary Deaf:** Provide educational services to students ages 3–21 who are deaf or hard of hearing enrolled in Regional Day School Programs for the Deaf (RDSPDs).

IDEA-B Formula

The purpose of IDEA-B Formula is to provide special education and related services to children with disabilities ages 3–21. The regulations implementing IDEA-B define the purpose of the act as a means to do the following:

- Ensure that all students with disabilities have available a free, appropriate public education (FAPE) that includes special education and related services to meet their unique needs.
- Ensure that the rights of students with disabilities and of their parents are protected.
- Assist states and localities in providing for the education of all students with disabilities.
- Assess and ensure the effectiveness of efforts to educate those students.

This allocation (for both planning and final amounts) is awarded by TEA based on three components: base, population, and poverty:

- The **base** amount is a frozen amount adjusted by statute as varying circumstances occur.
- The **population** amount is 85% of the remaining funds available from the Federal government for flow-through funds to the LEAs. This amount is based on the relative number of children enrolled in public and private elementary and secondary schools within the LEA's jurisdiction.
- The **poverty** amount is 15% of the remaining funds available from the Federal government for flow-through funds to the LEAs. This amount is based on the relative numbers of children living in poverty.

Authority: IDEA, P.L. 108-446, Part B, Sec 611; 34 CFR Part 300; EDGAR as applicable; 2 CFR as applicable

IDEA-B Preschool

In addition to IDEA-B Formula funds, the regulations implementing the IDEA-B Preschool funds define the purpose as a means to supplement and increase services beyond the level of State and local funds expended for preschool students ages 3–5 with disabilities.

Program Guidelines

This allocation (for both planning and final amounts) is awarded by TEA, based on three components, if funding is available: base, population, and poverty:

- The **base** amount is a frozen amount adjusted by statute as varying circumstances occur.
- The **population** amount is 85% of the remaining funds available from the Federal government for flow-through funds to the LEAs. This amount is based on the relative number of children enrolled in public and private elementary schools within the LEA’s jurisdiction.
- The **poverty** amount is 15% of the remaining funds available from the Federal government for flow-through funds to the LEAs. This amount is based on the relative numbers of children living in poverty.

Authority: IDEA, P.L. 108-446, Part B, Sec 619; 34 CFR Part 300; EDGAR as applicable; 2 CFR as applicable

IDEA-B Discretionary Deaf

The purpose of this grant is to provide educational services to students ages 3-21 who are deaf or hard of hearing enrolled in an RDSPD, and information to families to facilitate family involvement in the education of their deaf and hard of hearing children.

TEA awards each RDSPD a final amount. These amounts are based on the following:

- Students ages 3-21 who are deaf or hard of hearing enrolled in an RDSPD in the state of Texas
- Amounts previously allocated to individual RDSPD through IDEA-B Formula Deaf
- Amounts previously allocated to individual RDSPD through IDEA-B Preschool Deaf

Authority: IDEA, P.L. 108-446, Part B, Sec 611; 34 CFR Part 300; EDGAR as applicable; 2 CFR as applicable

Eligible Applicants

See the [General and Fiscal Guidelines](#), Eligibility for Funding.

Program	Eligible Applicants
IDEA-B Formula	LEAs, fiscal agents, and state agencies operating education programs
IDEA-B Preschool	LEAs, fiscal agents, and state agencies operating education programs
IDEA-B Discretionary Deaf	RDSPD fiscal agents and Texas School for the Deaf (TSD)

Eligibility List

Eligible applicants and planning amounts for the 2023-2024 Special Education Consolidated Grant Application (Federal) can be viewed on the [Entitlements](#) page.

Shared Services Arrangement

See the [General and Fiscal Guidelines](#), Shared Services Arrangements.

Shared services arrangements (SSAs) are allowed for all grants in the Special Education Consolidated Grant Application (Federal). In addition to the guidance provided in the [General and Fiscal Guidelines](#), the following requirements also apply to grants in the Special Education Consolidated Grant Application (Federal).

- The SSA shall determine in advance and in writing as part of the SSA agreement how eligible carryover funds will be distributed if a member LEA leaves the arrangement or if the arrangement dissolves. The SSA and its members are charged with handling the accounting and documentation of any transfers of funds resulting from a member LEA leaving the SSA or an SSA dissolving. Upon request, documentation of any such transfers must be made available to TEA.
- The fiscal agent must maintain on file a copy of the SSA agreement/contract for audit or monitoring purposes.
- RDSPD revised contracts must be submitted to TEA by **June 1**.

Special Education SSA guidance can be found on the Federal Fiscal Compliance and Reporting Division's [IDEA Fiscal Compliance](#) page.

RDSPD SSA guidance can be found under State Guidance on the [Sensory Impairments](#) page.

More Than One Campus

Eligible applicants may not apply for the grant on behalf of more than one campus.

Application Funding

See the following sections of the [General and Fiscal Guidelines](#):

- Terms of Sub-Award
- Continuation Funding
- Fund Management
- Use of Funds

Carryover

LEAs are cautioned that all carryover funds must be expended by the end of the carryover project period, or these carryover funds will lapse. All the IDEA-B grants within the Special Education Consolidated Grant Application (Federal) allow carryover.

Cost Share or Matching Requirement

See the [General and Fiscal Guidelines](#), Cost Share/Match Requirement.

There is no cost share or matching requirement for any grants in the Special Education Consolidated Grant Application (Federal). However, districts should be aware of the [IDEA Maintenance of Effort](#) (MOE) requirements.

Supplement, Not Supplant

For supplement, not supplant guidance, see the Supplement, Not Supplant Handbook on the Department of Grant Compliance and Administration's [Training and Other Resources](#) page.

The supplement, not supplant provision applies to **all** grant programs within this grant application.

Under IDEA, section 613(a)(2)(A)(ii) (34 CFR 300.202[a][3]) (supplement/not supplant), Part B funds must be used to supplement State, local, and other Federal funds and not to supplant those funds. If the LEA maintains (or exceeds) its level of local—or State and local—expenditures for special education and related services from year to year, either in total or per capita, then the Part B funds are, in fact, supplementing those local—or State and local—expenditures, and the LEA has met its MOE and supplement, not supplant requirements.

Pre-Award Costs

See the [General and Fiscal Guidelines](#), Pre-Award Costs.

Pre-award costs are not permitted for the IDEA-B grants within the Special Education Consolidated Grant Application (Federal).

Limitation of Administrative Funds

See the [General and Fiscal Guidelines](#), Administrative Costs.

NOTE: Administrative funds include **both** direct administrative costs **and** allowable indirect costs.

Direct Administrative Costs

TEA does not permit direct administrative costs for any grants in the 2023-2024 Special Education Consolidated Grant Application (Federal).

Indirect Administrative Costs

For the grants within the Special Education Consolidated Application (Federal), the grantee may claim a maximum for indirect costs equal to its current approved restricted indirect cost rate.

Application Requirements and Assurances

This section identifies the two types of requirements in which applicants must comply to be eligible for funding:

- Statutory requirements (requirements defined in the authorizing statute)
- TEA program requirements (requirements defined by TEA program staff)

Statutory Requirements

See the [General and Fiscal Guidelines](#), Statutory Requirements.

Per Section 22.0834 of the Texas Education Code (TEC), any person offered employment by any entity that contracts with TEA or receives grant funds administered by TEA (i.e., a grantee or subgrantee) is subject to the fingerprinting requirement. TEA is prohibited from awarding grant funds to any entity, including nonprofit organizations, that fails to comply with this requirement. For details, refer to the [General and Fiscal Guidelines](#), Fingerprinting Requirement.

The following requirements are defined in the statute that authorizes this program. The applicant must comply with each of these requirements in the application to be considered for funding:

IDEA-B Formula

Federal regulations stipulate that each program must demonstrate that it meets the excess cost requirements of IDEA-B. The excess cost requirement prevents an LEA from using funds provided under Part B of the act to pay for all the costs directly attributable to the education of a child with a disability. An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before funds under Part B of the act are used (34 CFR 300.202).

IDEA-B funds must be used to supplement and in no case to supplant the level of State and local funds expended for the education of students with disabilities. Explore all available fund sources before making a decision to expend IDEA-B funds.

Priorities for these funds are based on local needs.

The applicant agency is responsible for setting aside 25% of its IDEA-B Formula base planning amount for residential placement costs. The 25% set-aside is applied to both related services and residential (room, board, and other daily care) costs. If the applicant agency fails to set aside the necessary 25%, it guarantees an equivalent amount of State and/or local funds to meet residential placement costs that may occur (19 Texas Administrative Code [TAC] 89.61[b][2][B]).

The 25% set-aside for a member district in an SSA will be calculated on the member district's base planning amount unless otherwise specified in the SSA agreement.

IDEA-B Preschool

Federal regulations stipulate that each program must demonstrate that it meets the excess cost requirements of IDEA-B. The excess cost requirement prevents an LEA from using funds provided under Part B of the act to pay for all the costs directly attributable to the education of a child with a disability. An LEA meets the excess cost requirement if it has spent at least a minimum average amount for the education of its children with disabilities before funds under Part B of the act are used (34 CFR 300.202).

IDEA-B Preschool funds must be used to supplement and in no case to supplant the level of State and local funds expended for the education of students ages 3–5 with disabilities. Explore all available fund sources before making a decision to expend IDEA-B funds.

These funds may not be used to provide any services to students before their third birthday. However, pre-assessments may be funded with IDEA-B Formula funds.

The priority for these funds is to provide all students with disabilities ages 3–5 with a comprehensive program that meets their individual needs. These funds allow an applicant agency to expand and extend services already available to these students.

Coordinated Early Intervening Services (CEIS) and Comprehensive Coordinated Early Intervening Services (CCEIS)

You may use up to 15% of IDEA-B Formula and/or Preschool funds for any fiscal year to develop and implement coordinated early intervening services for students in Kindergarten through Grade 12 (with a particular emphasis on students in Kindergarten through Grade 3) who are not currently identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment (20 U.S.C. 1413[f], 34 CFR 300.226). If preschool funds are reserved, the funds must not be spent on preschool children; the preschool funds must be spent on nondisabled, struggling children grades K through 12 for CEIS purposes.

LEAs that are identified with **significant disproportionality** based on race or ethnicity must reserve the maximum amount (the full 15% of both IDEA-B Formula and Preschool funds) to provide comprehensive

coordinated early intervening services (CCEIS). These LEAs may use funds reserved for comprehensive CCEIS to serve children from age 3 through grade 12, who are not currently identified as needing special education or related services but who need additional academic and behavioral support to succeed in a general education environment and primarily, but not exclusively, children with disabilities who are currently identified as needing special education or related services. (See 34 CFR 300.646(d)(2)). An LEA may not limit CCEIS only to children with disabilities (See 34 CFR 300.646(d)(3)). For example, assume an LEA's data show significant disproportionality in the identification of African American students as children with disabilities and that the majority of these students are identified in 6 of the LEA's 15 elementary schools. In this case, one appropriate way an LEA could implement CCEIS would be to direct CCEIS funds to all children in need of additional academic or behavioral support in those six schools, particularly, but not exclusively, African American students currently identified as needing special education or related services. In this example, the services would be provided in order to intervene where significant disproportionality was identified. It would not be allowable, however, for the LEA to limit eligibility for CCEIS only to African American students with disabilities in those schools who were in need of additional academic or behavioral support. For more information, LEAs are encouraged to view [A Comparison of Mandatory Comprehensive Coordinated Early Intervening Services \(CCEIS\) and Voluntary Coordinated Early Intervening Services \(CEIS\)](#).

When final/revised amounts are received, these LEAs that are identified with significant disproportionality **must** increase the amount for CCEIS so that it continues to be the full 15% of their final/revised final amount.

If an LEA voluntarily reserves CEIS funds and then decides it will not spend CEIS funds after all, the LEA **must** submit an amendment to zero out the CEIS funds allocated in the application.

All LEAs that reserve CEIS funds are required to submit the Special Education **SC5100 CEIS/CCEIS Data Collection** form annually for three years following the use of CEIS funds and one year following the use of CCEIS funds.

Special Note: Before accessing IDEA-B Formula and/or Preschool funds for CEIS/CCEIS, consider assembling an integrated general and special education program evaluation team to establish the need for CEIS/CCEIS, determine how you will identify students needing these services, and develop a written plan for implementation.

Activities

In implementing CEIS under 34 CFR 300.226, you may carry out activities that include the following:

- Professional development (which may be provided by entities other than LEAs) for teachers and other school staff to enable such personnel to deliver scientifically-based academic and behavioral interventions, including scientifically-based literacy instruction, and where appropriate, instruction on the use of adaptive and instructional software. (See Special Note under Data Collection and Reporting Requirements.)

CEIS funds may be used to provide professional development to all personnel who are responsible for students who need additional academic and behavioral supports to succeed in a general education environment but who have not been identified as needing special education. Under limited circumstances, personnel who are solely responsible for students receiving special education services or students who do not need additional support may participate in professional development funded with CEIS funds. These personnel may participate so long as the cost of the professional development does not increase, the quality of the professional development does not decrease, and the inclusion of those personnel would not exclude other personnel who are responsible for students who need additional support but have not been identified as needing special education.

- Provision of educational and behavioral evaluations, services, and supports, including scientifically-based literacy instruction
- CEIS funds may be used to support Response to Intervention (RtI), as long as the CEIS funds are used for services to nondisabled students in need of additional academic and/or behavioral support and supplement, not supplant, other funds used to implement RtI. LEAs must ensure that CEIS funds are used to provide services only to students who have not been identified as eligible for special education services but need additional academic and/or behavioral support (34 CFR 300.226[a]).

For example, one RtI framework may include a three-level continuum of instructional support. In this framework, Tier one applies to all students in a general education setting. It would not be appropriate to use CEIS funds for Tier-one activities that support these students, because these activities are designed to provide high-quality instruction to the entire class or school and not principally intended to address the additional needs of students who are struggling. Tier-two activities provide specialized small-group instruction for students determined to be at risk for academic and/or behavioral problems. It would be appropriate to use CEIS funds to support these Tier-two activities for these nondisabled, struggling students. Students who have been identified with disabilities and receive special education and related services are not eligible for activities funded by CEIS. Tier three includes specialized individualized instructional and/or behavioral support for students with intensive needs. As in the case of Tier-two activities, CEIS funds could be used for activities that support general education students at risk for academic and/or behavioral problems but could not be used for students who are receiving special education or related services.

- Provision of behavioral and educational evaluations to determine the supports that are needed by students to succeed in a general education environment.

CEIS funds **may not** be used for universal screening instruments that are used to screen all students. Also, CEIS funds **may not** be used for evaluations that are intended for use in determining eligibility for special education and related services.

Students who are evaluated to determine the supports necessary for success in a general education environment should be counted as receiving CEIS in the year of or the year immediately following the evaluation and tracked the following two years.

In implementing CCEIS under 34 CFR 300.646(d), you may carry out the activities listed above using funds primarily, but not exclusively, for children currently identified as needing special education or related services ages 3 through grade 12. Additionally, the activities in implementing CCEIS must address factors and policy, practice, or procedure contributing to significant disproportionality.

Relationship between CEIS, CCEIS and FAPE

CEIS or CCEIS does not limit or create a right to FAPE under IDEA-B or allow agencies to delay appropriate evaluation of a child suspected of having a disability (34 CFR 300.226[c]).

Data Collection and Reporting Requirements

Each LEA that reserves IDEA-B funds for CEIS must report to TEA on the following:

- The number of children served under 34 CFR 300.226 (CEIS) who received early intervening services (CEIS)
- The number of children served under 34 CFR 300.226 (CEIS) who received early intervening services and subsequently received special education direct and/or related services under IDEA-B during the preceding one- or two-year period (i.e., the two years after the child has received CEIS)

Each LEA that reserves IDEA-B funds for CCEIS must report to TEA on the following:

- The number of children with disabilities served under 34 CFR 300.646 (CCEIS) who received comprehensive coordinated early intervening services (CCEIS)
- The number of children without disabilities served under 34 CFR 300.646 (CCEIS) who received comprehensive coordinated early intervening services (CCEIS)

The LEA must report these counts via the Special Education **SC5100 CEIS/CCEIS Data Collection** form associated with the Special Education Consolidated Grant Application (Federal). The deadline to submit the SC5100 is **June 2nd** or the next business day of each applicable year. You are not in compliance with grant conditions and requirements if CEIS or CCEIS funds were reserved and the SC5100 form is not submitted. Grantee Official [TEAL](#) access is required in order to certify and submit the SC5100 to TEA. See the instructions for the SC5100 CEIS/CCEIS Data Collection form.

You are encouraged to develop data collecting and reporting systems to ensure timely and accurate submission to TEA.

Special Note: For CEIS, an LEA should count and track for three years the number of students in need of additional support who received instruction from personnel who participated in the professional development program. It would not be appropriate to count every student who was taught by these personnel if some of the students were not in need of additional support or were receiving special education or related services (when implementing CEIS). The LEA should only count the qualifying students served by personnel who participated in the professional development program in the years of or the years immediately after the training, rather than counting students served by those personnel each year after the training.

Students who are evaluated to determine the supports necessary for success in a general education environment should be counted as receiving CEIS in the year of or the year immediately following the evaluation and tracked the following two years.

Use of Data

States are required to report annually to the USDE OSEP on the data elements described in the Data Collection and Reporting Requirements section as well as the dollar amount reserved by the LEA for CEIS and CCEIS. TEA will review statewide data on CEIS and CCEIS to determine overall statewide performance. TEA may also use the data to identify effective or successful programs.

You are encouraged to review the data you collect on an ongoing basis to determine the effectiveness of your LEA's early intervention efforts.

Funding Requirements

Optional Use of CEIS Funds: You may use up to 15% of the funding amount received under IDEA-B (FAR Fund Code 224/313 and/or 225/314) minus local fiscal adjustments (voluntary MOE reduction) made under Part B regulation 34 CFR 300.205 for CEIS. These CEIS funds may be used in combination with other funds (including sources other than education funds) which may include interagency financing structures [Section 613(f)(1)]. Both FAR Fund Codes 224/313 and 225/314 (IDEA-B Formula and Preschool) may be spent on nondisabled, struggling children grades K through 12. However, the LEA may not serve preschool children with CEIS funds. Unspent CEIS funds may be reallocated during the time that the funds are available for obligation. **If the LEA reserves the CEIS funds but later decides not to use the funds, the LEA should submit a Special Education Consolidated Grant Application amendment to zero out the CEIS funds.**

Required Use of CCEIS Funds: If an LEA is identified with significant disproportionality based on race or ethnicity, the LEA must reserve the maximum amount of funds received under IDEA-B (FAR Fund Codes 224/313 and 225/314) for CCEIS. The LEA must use 15% of the total IDEA-B funds, both Formula and Preschool, awarded to it. Both Formula and Preschool funds may be spent on struggling children, both nondisabled and children with disabilities, age 3 through Grade 12. However, the LEA may not use CCEIS funds exclusively for children with disabilities.

Program Guidelines

The funds must be used during the period of their availability for obligation and must be used for CCEIS regardless of whether the significant disproportionality is resolved during the time that the funds are available. The LEA may not reduce the amount it uses for this calculation by any other amount required by the IDEA. For example, an LEA may **not** deduct proportionate share funds for students parentally placed in private schools before calculating the 15%.

If an LEA is required to use the maximum 15% of its total IDEA-B funding amount for CCEIS because of significant disproportionality, that LEA may not use the flexibility option to reduce MOE (34 CFR 300.205).

Both Optional and Required Use of CEIS/CCEIS Funds: The general supplement, not supplant requirement for IDEA funds in 34 CFR 300.202(a)(3) states that funds provided to LEAs under Part B of the IDEA must be used to supplement State, local, and other Federal funds and not to supplant those funds. This requirement applies to all Part B funds, including any used for CEIS or CCEIS.

In addition, 34 CFR 300.226(e) states that CEIS funds may be used to carry out CEIS aligned with activities funded and carried out under the Elementary and Secondary Education Act (ESEA) if those funds are used to supplement, and not supplant, funds made available under the ESEA for the activities and services assisted using CEIS funds.

It may be presumed that an LEA is in violation of the IDEA's supplement, not supplant provisions if it uses IDEA funds in one of the following ways:

- To provide services that are otherwise required by Federal, State, or local law*
- To provide services that were paid for with other funds in a prior year, including if the IDEA funds are used for CEIS/CCEIS activities coordinated with activities funded under the ESEA and the IDEA funds are used to provide services that were paid for with ESEA funds in the prior year

CEIS/CCEIS may not include services that were provided with other funds in a prior year, including services that were paid with ESEA funds. An LEA might be able to rebut these presumptions through the presentation of evidence that, even without CEIS/CCEIS funds, the other funds would not have been used in the current year for the activities now paid for with CEIS/CCEIS funds. Due to the complexities of implementing the requirements related to CEIS/CCEIS, LEAs are encouraged to utilize the [technical assistance resources developed by the USDE](#).

*If a student is being served under a 504 plan and/or the district's Dyslexia program, CEIS funds may not be used. If a 504 student or a student with dyslexia is not being served under these plans or if the requested services are an enhancement to the existing services, CEIS funds may be used.

If the 504 student or student with dyslexia is identified as a student with a disability, only Required Use of CCEIS funds due to identification of significant disproportionality may be used since Optional Use of CEIS funds may only be used for nondisabled students in need of additional academic or behavioral support.

Federal funds always retain their identity. It is incumbent upon TEA and your organization to account for the receipt and expenditure of Federal funds and to ensure that Federal funds are used for allowable costs in accordance with Federal fiscal requirements.

You should use a local option code that uniquely identifies the cost objective used to account for the expenditure of Federal, State, and local funds on coordinated early intervening services. You should maintain documentation (policies, procedures, identification criteria, needs assessment, improvement plan, and budget) that adequately describes the program implemented.

CEIS/CCEIS Funds and MOE

CEIS/CCEIS and MOE are interrelated. For more information, see the IDEA-B CEIS Guidance Handbook, posted on the [IDEA-B MOE](#) page.

IDEA-B Discretionary Deaf

Part B of the IDEA authorizes expenditures to provide educational services to students ages 3–21 who are deaf or hard of hearing enrolled in an RDSPD or the TSD. These funds are intended to help LEAs ensure that children who are deaf and hard of hearing, ages 3–21, have access to a free, appropriate public education to meet each child’s unique needs and prepare him or her for further education, employment, and independent living.

IDEA-B funds may be used to provide compensatory services. Compensatory services are those services an LEA is required to provide due to the LEA’s failure to provide special education and/or related services.

Any item that is used by general education students cannot be split-funded with IDEA-B funds. The fund source used for general education students must be used for the entire cost of the item. IDEA-B funds may only be used for items that are supplemental to those used by all students and/or address the unique needs of the child that results from the child’s disability. IDEA-B funds must be used only to pay the excess cost of providing special education and related services to children with disabilities and must not be used to pay for all costs directly attributable to the education of a child with a disability.

TEA Program Requirements

See the [General and Fiscal Guidelines](#), TEA Program Requirements.

In addition to the statutory requirements, TEA has established the following program requirements. The applicant must comply with each of these requirements in the application to be considered for funding:

Applicants must address within the application how they will achieve the following:

Program Guidelines

- If CEIS funds were reserved during the previous one to three years, or if CCEIS funds were reserved in the previous year, the **SC5100 CEIS/CCEIS Data Collection** form must be submitted with this application. The deadline to submit the SC5100 form is **June 2nd**.
- The LEA must post to their public-facing website, if they maintain a public-facing website, the logo, hyperlink, description, and contact information for [SPEDTex](#), the Special Education Information Resource Center.

SPEDTex Description: The Special Education Information Center (SPEDTex) provides resources and interactive features for increasing parent awareness of disabilities and special education processes, with the goal of improving partnerships between schools and families.

Contact information:

Website: <https://www.spedtex.org/>

Phone: 1-855-773-3839

Email: inquire@spedtex.org

Program-Specific Assurances

See the [General and Fiscal Guidelines](#), Provisions and Assurances.

The Program-Specific Assurances for this grant program are listed in the SAS. Refer to **SC5003 Formula Grants Consolidated Schedule**, Part 2: Guidelines, Provisions and Assurances, and Certifications.

Allowable Activities and Use of Funds

Refer to the [Budgeting Costs Guidance Handbook](#) on the Grants Administration Division's [Grant Resources](#) page for general guidance on allowable activities and use of funds.

For more information on the allowability or unallowability of specific costs related to grant programs in the Special Education Consolidated Grant Application (Federal), see the tables in the Reference Material and Appendixes section of these guidelines.

In addition, allowable activities and use of funds for this grant may include but are not limited to the following.

Out-of-State Travel

Out-of-state travel costs are allowable only under IDEA-B Formula and IDEA-B Preschool, as long as travel costs are related to the provision of special education or related services to students with disabilities. Out-of-state travel costs should be minimal. Travel costs are allowable as long as the expenses for transportation, lodging, subsistence, and related items are only incurred by employees on official business of the grantee and follow the grantee's regular business operations and written travel policy.

Program Guidelines

Out-of-state travel will require a written justification form to be maintained locally and made available to TEA upon request. To access the Justification for Out-of-State Travel form, refer to the [Forms for Prior Approval, Disclosure, and Justification](#) page.

Travel for Students to Conferences (Does Not Include Field Trips)

Costs for travel for students to conferences (does not include field trips) may be funded under all grant programs in the Special Education Consolidated Grant Application (Federal). Travel costs should be minimal and must follow the grantee's written travel policy.

Travel for students to conferences will require pre-authorization in writing. To access the pre-authorization form for participant support costs, refer to the [Forms for Prior Approval, Disclosure, and Justification](#) page.

Field Trips

Educational field trips may be funded under all grant programs in the Special Education Consolidated Grant Application (Federal). Field trips must be **district** approved, planned instructional activities that involve students in learning experiences. Field trips must support the Texas Essential Knowledge and Skills (TEKS), must be reasonable in cost, and must be necessary to accomplish the objectives of the grant program. TEA does not consider Special Olympics, Community-Based Instruction (CBI), nor individualized education program (IEP) activities as field trips.

Field trips will require a written justification form to be maintained locally and made available to TEA upon request. To access the Justification for Educational Field Trips form, refer to the [Forms for Prior Approval, Disclosure, and Justification](#) page.

Stipends for Non-Employees Other Than Those Included in 6419

Stipends for non-employees other than those included in 6419 may be funded under all grant programs in the Special Education Consolidated Grant Application (Federal) according to guidance provided in Appendix A, Allowable and Unallowable Expenditures: Other Operating Costs — Class/Object Code 6400. Stipends for non-employees other than those included in 6419 will require pre-authorization in writing. To access the pre-authorization form for participant support costs, refer to the [Forms for Prior Approval, Disclosure, and Justification](#) page.

Non-Employee Costs for Conferences

Non-employee costs for conferences may be funded under all grant programs in the Special Education Consolidated Grant Application (Federal). Costs must be managed to minimize costs to the grant award.

Non-employee costs for conferences will require pre-authorization in writing. To access the pre-authorization form for participant support costs, refer to the [Forms for Prior Approval, Disclosure, and Justification](#) page.

Advisory Council

An advisory council may be funded under all grant programs in the Special Education Consolidated Grant Application (Federal).

Advisory councils related to the provision of special education or related services to students with disabilities may be considered.

General Allowable Activities and Use of Funds

IDEA-B

Part B of the IDEA authorizes expenditures to help LEAs ensure that children with disabilities, including children aged 3 through 21, have access to a free, appropriate public education to meet each child's unique needs and prepare him or her for further education, employment, and independent living.

IDEA-B funds may be used to provide compensatory services. Compensatory services are those services an LEA is required to provide due to the LEA's failure to provide special education and/or related services.

Any item that is used by general education students cannot be split-funded with IDEA-B funds. The fund source used for general education students must be used for the entire cost of the item. IDEA-B funds may only be used for items that are supplemental to those used by all students and/or address the unique needs of the child that results from the child's disability. IDEA-B funds must be used only to pay the excess cost of providing special education and related services to children with disabilities and must not be used to pay for all costs directly attributable to the education of a child with a disability.

Residential Set-Aside

Your agency (single-member program or special education SSA member district) is responsible for setting aside 25% of its IDEA-B Formula base planning amount or an equivalent amount of State and/or local funds to support costs of residential placement for students in the single-member program or SSA (19 TAC 89.61[b][2][B]). The 25% set-aside for a member district in an SSA will be calculated on the member district's base planning amount unless otherwise specified in the SSA contract.

Incidental Benefit

For all grants in the Special Education Consolidated Grant Application (Federal), refer to incidental benefit language in 34 CFR 300.208 for additional uses of funds.

Perpetual Software License

For all grant programs in the Special Education Consolidated Grant Application (Federal), LEAs may not obligate or expend grant funds for multi-year software subscriptions or multi-year maintenance fees because these business arrangements provide a benefit for a period longer than the grant period. However, the cost of a perpetual license is allowable as long as the maintenance fee associated with the perpetual license is paid annually during the appropriate grant period.

Unallowable Activities and Use of Funds

Refer to the [Budgeting Costs Guidance Handbook](#) on the Grants Administration Division's [Grant Resources](#) page for general guidance on unallowable costs.

For more information on the allowability or unallowability of specific costs related to grant programs in the Special Education Consolidated Grant Application (Federal), see the tables in the Reference Material and Appendixes section of these guidelines.

In addition, unallowable activities and use of funds for grants in the Special Education Consolidated Grant Application (Federal) may include but are not limited to the following:

- Out-of-state travel may not be funded by IDEA-B Discretionary Deaf.
- Audit services for state-funded grants
- Direct administrative costs
- Building purchase, construction, or alterations

TEA does not allow construction of new facilities or alteration of existing facilities with special education funds.

Site preparation costs for portable buildings or playground equipment, including ground leveling, installing or repairing foundations, plumbing, wiring, etc., are considered construction and are not allowable.

- Hosting or sponsoring of conferences
- IDEA-B funds must be used only to pay the excess cost of providing special education and related services to children with disabilities and must not be used to pay for all costs directly attributable to the education of a child with a disability.
- LEAs may not obligate or expend grant funds for multi-year software subscriptions or multi-year maintenance fees because these business arrangements provide a benefit for a period longer than the grant period. However, the cost of a perpetual license is allowable as long as the maintenance fee associated with the perpetual license is paid annually during the appropriate grant period.

Program Guidelines

- CEIS/CCEIS funds **may not** be used for universal screening instruments that are used to screen all students. Also, CEIS/CCEIS funds **may not** be used for evaluations that are intended for use in determining eligibility for special education and related services.
- The cost of membership in any civic or community organization may not be funded under these grant programs. Membership dues in civic or community organizations are not allowed.
Memberships in organizations substantially engaged in lobbying and memberships in social organizations are not allowed. Individual memberships are not allowed.
- Travel costs for directors, executive directors, superintendents, or board members are not allowed under these grant programs.
- See Appendix A, Allowable and Unallowable Expenditures.

Program Evaluation

By submitting this application, the applicant agrees to comply with any evaluation requirements that may be established by TEA and agrees to submit the required evaluation reports in the format and time requested by TEA. TEA will collect and analyze relevant data from PEIMS if it is available.

Specific critical success factors and milestones will be developed in a manner determined appropriate by TEA.

Performance Measures

The applicant agrees to collect data and report on the following mandatory performance measures:

Each LEA that reserves IDEA-B funds for CEIS must report to TEA on the following:

- The number of children served under 34 CFR 300.226 who received CEIS.
- The number of children served under 34 CFR 300.226 who received CEIS and subsequently received special education direct and/or related services under IDEA-B during the preceding one- or two-year period (i.e., the two years after the child has received CEIS).

Each LEA that reserves IDEA-B funds for CCEIS must report to TEA on the following:

- The number of children with disabilities served under 34 CFR 300.646 who received CCEIS.
- The number of children without disabilities served under 34 CFR 300.646 who received CCEIS.

The LEA must report these counts via the Special Education **SC5100 CEIS/CCEIS Data Collection** form associated with the Special Education Consolidated Grant Application (Federal).

Critical Success Factors

Critical success factors are generally observable behaviors that are believed (and supported by research) to be critical to achieving the goals and outcomes of the grant program. Each critical success factor is monitored using measurable indicators, and these indicators enable TEA to determine whether grantees are proceeding appropriately to achieve the desired outcomes. For example, if a program has a goal of increased student participation in more rigorous college preparatory courses, one should measure at the beginning of the following school year that more students are actually enrolled in such classes than previously. Student participation in these rigorous college preparatory courses is a critical success factor that is measured through enrollment figures.

Milestones

Milestones are key processes or structures that need to be in place before the critical success factor is likely to occur. Using the previous example, before a school can demonstrate increased enrollment in rigorous college preparatory courses, it probably needs to offer a greater variety of these classes and hire or assign qualified teachers to teach them. A school would also want to develop a student recruitment plan. All such factors that are precursors to increased enrollment are called milestones.

Limits on Contracted Evaluators

When a grantee chooses, or is required under a grant, to hire a contracted evaluator, TEA believes that the evaluator must have the capability to remain independent and objective in carrying out the evaluation. “Independent and objective” implies that there is no influence or control, real or perceived, exerted on the evaluator by any person who is involved in the provision of program services. Therefore, the only way in which a contracted evaluator can be truly independent and objective is not to be involved in any manner with the provision of program services or activities. Otherwise, the evaluator is, at least in part, evaluating its own services.

In addition, TEA is aware that some grant writers develop and design the grant program, write the entire grant application, and then wish to evaluate the grant program. TEA also believes that this scenario poses a conflict of interest for the evaluator, in that the evaluator is evaluating the grant program that he or she designed, developed, and wrote. Again, it is not possible for the evaluator to function independently and objectively if the evaluator performed in this capacity. It is certainly acceptable for the grant writer to receive some information from a potential evaluator to include in the evaluation section of the grant application with regard to an appropriate evaluation plan or design, but communication between the grant writer and evaluator should be limited to that specific topic.

Applicants should make every effort to ensure that contracted evaluators are independent and objective.

Federal Grant Requirements

Equitable Access and Participation

See the [General and Fiscal Guidelines](#), Equitable Access and Participation.

This requirement does apply to this federally funded grant program.

Private Nonprofit School Participation

See the [General and Fiscal Guidelines](#), Private Nonprofit School Participation.

This requirement does apply to this federally funded grant program.

Before preparing and submitting this application, applicants must consult private schools in the planning and development of the project. To the extent consistent with the number and location of children with disabilities who are parentally placed in elementary and secondary private schools located in the school district served by the LEA, provision is made for the participation of those children in the program assisted or carried out by IDEA-B by providing them with special education and related services (34 CFR 300.132). To ensure equitable participation, the IDEA requires that LEAs spend a proportionate amount of their portion of IDEA-B funds on providing services to parentally-placed private school children with disabilities (34 CFR 300.133). Parentally-placed private school children with disabilities may receive a different amount of services than children with disabilities in public schools (34 CFR 300.138). No parentally-placed private school child with a disability has an individual right to receive some or all of the special education and related services that the child would receive if enrolled in a public school (34 CFR 300.137). Refer to the instructions for Schedule **PS3502—Private Nonprofit Schools Participation** for specific guidelines and instructions.

Use Schedule **PS3502—Private Nonprofit Schools Participation** to report participation of private school students with disabilities enrolled in private schools that are located within your organization’s legal boundaries. This form is not applicable to open-enrollment charter schools or agencies providing only ECI programs. This form is not applicable if there are no private schools, including home schools, located within the legal boundaries of your organization. A shared services arrangement (SSA) may omit this schedule from the application only if none of the member LEAs have any private schools, including home schools, located within their boundaries.

This schedule is required if there are any private schools located within your organization’s legal boundaries, including home schools. If you have such schools or students, but none are participating in the program, include this information on this schedule, along with the manner in which the schools were contacted.

In determining whether a school or entity is a private school, school districts must determine if the private school (1) is a nonprofit entity, (2) provides elementary or secondary education that

incorporates an adopted curriculum designed to meet basic educational goals, including scope and sequence of courses, and (3) conducts formal reviews and documents student progress.

A home school is not required to be a nonprofit entity to be considered a private school. However, to be considered a private school, a home school must provide elementary or secondary education that incorporates an adopted curriculum designed to meet basic educational goals, including scope and sequence of courses, and must conduct formal reviews and document student progress.

Proportionate Share

Schedule **PS3502—Private Nonprofit Schools Participation** has a section that calculates the proportionate share of funds that must be expended on parentally-placed private school children with disabilities. During planning amounts at the beginning of the grant period, the PS3502 will calculate the proportionate share amount based on the planning funding amount. When final amounts are released later during the school year, the PS3502 will recalculate the proportionate share amount based on the final amount. The PS3502 must be re-saved when the LEA submits an amendment. During this re-save, the LEA should not change any of their child count numbers since the numbers are always based on the last Friday of October from the previous school year. However, the LEA should make note of the new proportionate share amount that was automatically calculated based on final amounts.

The LEA must make every effort to expend this proportionate share amount on parentally-placed private school children with disabilities. The cost of carrying out the child find requirements, including individual evaluations, may not be considered in determining if an LEA has met this obligation.

The LEA should maintain a log that identifies the services rendered and accounts for the time expended serving eligible students. To the degree necessary, the LEA employee paid from with proportionate share funds should also prepare a personnel activity report (i.e., time and effort). If the services are performed by contracted personnel and the LEA receives invoices that are sufficiently detailed to enable the LEA to determine if the contractor is performing pursuant to the terms of the contract, then the log discussed above is not necessarily required by the contractor. However, it is a practice in many LEAs to maintain a log such as the one described above to ensure that the contractor in fact rendered the contracted services.

The amount of proportionate share funds the LEA must spend on providing special education and related services to parentally-placed private school children with disabilities is based only on the number of children identified the last Friday in October of the previous year. The proportionate share funds are not calculated on students identified after that date during the year. For example, a child identified the last Friday in October of Year A would be used in the calculation of proportionate share funds to be spent in Year B. A child identified after the last Friday in October of Year A through the last Friday in October of Year B would be used in the calculation of proportionate share funds to be spent during Year C.

The count from the last Friday in October of the previous year is used to determine the **amount** of the proportionate share funds to be spent during the subsequent year. The count is not used to determine which parentally-placed private school students with disabilities are to be served. Any parentally-placed private school student with a disability may be considered for services. The services do not need to be limited to those children who were included in the count that determined the amount of proportionate share funds. If a parentally-placed private school student with disabilities is identified after the last Friday in October of the previous year, the LEA is not prohibited from using its proportionate share funds to provide services for that student if the LEA has the proportionate share funds available and the students who were included in the calculation are not adversely affected.

If the LEA does not have proportionate share funds because no parentally-placed private school children with disabilities were identified the last Friday in October of the previous year, the LEA is not obligated to provide special education and/or related services to a new child during the year in which there are no proportionate share funds.

Unused IDEA-B Proportionate Share Funds

In accordance with 34 CFR 300.133(a)(3); “If a Local Education Agency (LEA) has not expended for equitable services all of the funds described in paragraphs (a)(1) and (a)(2) of this section [proportionate share of funds to be expended on parentally-placed private school children with disabilities] by the end of the fiscal year for which Congress appropriated the funds, the LEA must obligate the remaining funds for special education and related services (including direct services) to parentally-placed private school children with disabilities during a carry-over period of one additional year.”

If, near the end of the carry-over year, it is apparent that all the proportionate share funds will not be expended, the funds may be expended by the LEA for other allowable costs for students with disabilities in the public schools. The particular circumstances of the LEA will determine how soon the LEA may use the proportionate share funds for the public-school students. LEAs should take into consideration that the grant year does not end until September 30.

The LEA must be very diligent in its consultation process to ensure that every effort was made to use the proportionate share funds for special education and related services for parentally-placed private school students with disabilities. The LEA must have documentation of the consultation activities that were conducted throughout the school year. If every effort was made to expend the funds on the parentally-placed private school students with disabilities, the LEA may, at the end of the carry-over year, adjust its internal accounting records to transfer the unused proportionate share funds for expenditures for students with disabilities in public schools. If the proportionate share funds are not used or transferred by the end of the carry-over year, the proportionate share funds will lapse.

For further information on private nonprofit school participation, including instructions on calculating proportionate share, see [Guidance on Parentally Placed Private School Children with Disabilities](#).

Consultation

Consultation must be timely, meaningful, and ongoing. To ensure that this occurs, an LEA must consult with private school representatives and representatives of parents of parentally-placed private school children with disabilities during the design and development of special education and related services for parentally-placed children regarding the following:

- The child find process, including both of the following:
 - How parentally-placed private school children suspected of having a disability can participate equitably
 - How parents, teachers, and private school officials will be informed of the process
- The determination of the proportionate share of Federal funds available to serve parentally-placed private school children with disabilities under 34 CFR 300.133(b), including the determination of how the proportionate share of those funds was calculated
- The consultation process among the LEA, private school officials, and representatives of parents of parentally-placed private school children with disabilities, including how the process will operate throughout the school year to ensure that parentally-placed children with disabilities identified through the child find process can meaningfully participate in special education and related services
- How, where, and by whom special education and related services will be provided for parentally-placed private school children with disabilities, including all of the following:
 - What types of services, including direct services and alternate service delivery mechanisms
 - How special education and related services will be apportioned if funds are insufficient to serve all parentally-placed private school children with disabilities
 - How and when those decisions will be made
- How, if the LEA disagrees with the views of the private school officials on the provision of services or the types of services, the LEA will provide to the private school officials a written explanation of the reasons why the LEA chose not to provide services directly or through a contract

When timely and meaningful consultation has occurred, the LEA must obtain a written affirmation signed by the representatives of participating private schools. Attendance sign-in sheets are not sufficient documentation for this affirmation.

If the LEA indicates on PS3502 that representatives of participating private schools did not provide written affirmation that timely and meaningful consultation occurred, the LEA must complete the **Private Schools Consultation: Attachment for PS3502 Private Nonprofit Schools Participation** form to describe the attempts made to obtain such written affirmation, then attach the form to the eGrants application.

Funds, Property, Equipment, and Supplies

The LEA must control and administer the funds used to provide special education and related services to parentally-placed private school children with disabilities. The LEA must hold title to and administer materials, equipment, and property purchased with those funds for the uses and purposes provided in Part B of the Act. The LEA may place equipment and supplies in a private school for the period of time needed for the Part B program. The LEA must ensure that the equipment and supplies placed in a private school are used only for Part B purposes and can be removed from the private school without remodeling the private school facility. The LEA must remove equipment and supplies from a private school if the equipment and supplies are no longer needed for Part B purposes or if removal is necessary to avoid unauthorized use of the equipment and supplies for other than Part B purposes. No funds under Part B of the Act may be used for repairs, minor remodeling, or construction of private school facilities. An LEA may not use IDEA-B funds to finance the existing level of instruction in a private school or to otherwise benefit the private school. The LEA must use funds provided under Part B of the Act to meet special education and related services needs of parentally-placed private school children with disabilities, but not for meeting the needs of the private school or the general needs of the students enrolled in the private school.

Maintenance of Effort

See the [General and Fiscal Guidelines](#), Maintenance of Effort.

This requirement applies to the IDEA-B Formula grant program. For a detailed discussion of issues related to the MOE requirement, see the IDEA-B LEA MOE Guidance Handbook, posted on the [IDEA-B MOE](#) page.

Note: LEAs are responsible for maintaining fiscal effort and for documenting MOE. TEA will verify each LEA's MOE using information obtained from the PEIMS database. TEA staff will notify the applicant of fiscal effort by compliant reviews. LEAs that do not maintain fiscal effort will be liable for repayment of the amount by which the LEA failed to maintain fiscal effort, up to the amount of the LEA's IDEA-B Formula amount for the noncompliant year. This repayment must be made from nonfederal funds.

Caution: LEAs that seek to reduce MOE based on the adjustment to local fiscal effort option of 34 CFR 300.205 and use some of their IDEA-B funds for CEIS/CCEIS under 34 CFR 300.226 or 300.646 must do so with caution because the MOE reduction provision and the authority to use IDEA-B funds for CEIS/CCEIS are interconnected. The decisions that an LEA makes about the amount of funds that it uses for one purpose affect the amount that it may use for the other purpose. For examples that illustrate how 34 CFR 300.205 and 300.226 or 300.646 affect one another, refer to [Appendix D, Part 300—Maintenance of Effort and Early Intervening Services](#), as well as the IDEA-B LEA MOE Guidance Handbook and IDEA-B CEIS Guidance Handbook, both posted on the [IDEA-B MOE](#) page.

Attachments

There are two types of attachments that may be required to be submitted with your application:

Required Fiscal-Related Attachments

See the [General and Fiscal Guidelines](#), Fiscal-Related Documentation Required to Be on File, for a general description of fiscal-related documents that can be required as attachments to the application.

Required Program-Related Attachments

See the [General and Fiscal Guidelines](#), Required Program-Related Attachments, for a general description of program-related documents that can be required as attachments to the application.

If the LEA indicates on PS3502 that representatives of participating private schools did not provide written affirmation that timely and meaningful consultation occurred, the LEA must complete the Private Schools Consultation: Attachment for PS3502 Private Nonprofit Schools Participation form to describe the attempts made to obtain such written affirmation, then attach the form to the eGrants application.

No other program-related attachments are required for this grant program.

Adding Attachments

The instructions in the following sections describe how to attach files to an eGrants application, if applicable.

General Instructions

The size of each attachment cannot exceed 10MB. If you have a larger file, use a different scanning setting or zip the file to make it take up less space.

The only supported browser is Google Chrome. If you are using another browser, please change to Google Chrome before attaching files.

Documents only need to be attached once. Do not attach duplicate documents when completing an amendment. Remove an existing attached document prior to attaching a new version.

Naming Attachments

Name the files you are going to attach with no spaces (for example, 501C3letter.doc or 5013C_letter.doc) and no special characters. Use a meaningful name that identifies the specific document.

Make sure that each attachment has a valid extension (.pdf, .doc, .rtf, .xls, .bmp, .txt, .docx, .xlsx).

Note that attachments with very long names may not be able to be uploaded. If you have difficulty, try renaming the file and starting over.

Scanning Documents

If a document must be scanned to create an electronic copy, use the following hints to ensure that the document size is as small as possible:

- Use an OCR or DPI setting of 200 DPI.
- Scanned files must be in PDF format.

Zippping Files

If your files are too large, add them to a zip file to save space (download a free version of [WinZip](#) and find instructions on creating zip files).

Attaching Files to an eGrants Application

1. Ensure that the document is saved on your computer, using the naming instructions above.
2. On the grant application's Table of Contents page, select Attach File.
3. Select the appropriate radio button for a TEA Defined Attachment or an Optional Attachment.
4. Select the Browse button. A standard Windows browser appears. Find the file.
5. Select Attach.
6. Confirm the document title appears under Documents Submitted in This Version; refresh the page if necessary. If the attachment does not appear, you may have to rename your document with a shorter name and start over.
7. Repeat this process to attach all your documents.

Reference Material and Appendixes

Appendix A. Allowable and Unallowable Expenditures

Payroll Costs — Class/Object Code 6100

This chart is not intended to be all-inclusive but is designed to provide examples for both program and budget development.

- All positions, full-time and part-time, require specific approval and must be entered in BS6101, Payroll Costs. Part-time and split-funded positions are counted as one position on this schedule.
- An employee of the applicant agency (that is, one for whom benefits are paid and income tax is withheld) is budgeted in 6100. Contracted service providers are budgeted in 6200.
- All personnel positions must be assigned specifically to special education.
- Teacher retirement and fringe benefits for program staff are allowable expenses.
- Staff may be used to train children who do not have disabilities to facilitate their participation with infants, toddlers, and children with disabilities in joint activities and to train employers and independent living personnel involved in transition of older students with disabilities.
- Substitutes must be paid according to the rate established in the applicant agency's policy. Substitutes may be paid for general classroom duty to allow regular staff to be trained to serve students with disabilities in the general classroom or to participate in Admission, Review, and Dismissal (ARD) committee meetings.
- A case management clerk performs duties related to administrative case management. Only these duties are allowable with special education funds. If other clerical duties are performed, the position must be split-funded.
- A teacher supervisor or lead teacher is a certified employee who provides supervision, guidance, and technical assistance to special education instructional staff. This position is not responsible for overall administrative functions.
- Personnel supported with IDEA-B Discretionary Deaf funds must assigned specifically to an RDSPD. If any non-RDSPD duties are performed, that position must be split-funded with another fund source.
- Personnel responsible for supervising an RDSPD must be certified in Deaf Education.
- Substitutes for Public and Charter School Personnel: These are defined as employees who provide instruction in the absence of special education personnel funded by this program or other special education staff attending ARD committee meetings or other professional activities

and general education teachers attending special education staff development or participating in ARD committee meetings.

- **Beyond Normal Work Hours/Extra-Duty Pay:** This is defined as wages paid to special education employees for performing duties beyond the normal working day or for amounts above the LEA's standard pay for additional certification requirements and/or additional responsibilities.
- **RtI Personnel:** Tier one usually applies to all students in a general education setting. Therefore, IDEA-B and CEIS/CCEIS funds should not be used for this tier. If Tiers two and three provide specialized group and/or individualized instruction for students determined to be at risk for academic and/or behavioral problems, CEIS (voluntary) or CCEIS (mandatory) funds may be used for these tiers (CEIS funds are for nondisabled students who need additional academic and/or behavioral supports to succeed in a general education environment, while CCEIS funds can be used primarily, but not exclusively for children currently identified as needing special education or related services). If students who are receiving special education and related services participate in the small-group and/or individualized instruction of these tiers, CEIS funds may not be used for these students with disabilities. Costs must be split-funded to use IDEA-B funds for the students with disabilities and CEIS funds for the nondisabled, struggling students.
- **CEIS/CCEIS Personnel:** If an LEA uses IDEA-B funds for the purpose of CEIS or CCEIS, the LEA must report the number of students served on the SC5100 report. Therefore, positions that do not provide these services are not allowable.
- **Summer Instruction:** Instruction during the summer may be provided with IDEA-B funds for the following reasons:
 - **Extended School Year (ESY), excess costs only:** ESY costs are allowable with IDEA-B funds, provided they are only the excess costs of providing ESY services (in excess of the amount received from State Funding). The ARD committee decides whether a child with a disability qualifies for ESY services. If the ARD committee determines that a child with a disability is in need of ESY services, the child's current IEP must also include goals and objectives for ESY services. ESY is not limited to categories of disability. The decision to use ESY must be individualized, based on the criteria for the extended school year and not "one size fits all." A child with a disability qualifies for ESY services if, in one or more critical areas addressed in the child's current IEP, the child has exhibited or reasonably may be expected to exhibit severe or substantial regression that cannot be regained within a reasonable period of time.
 - **ARD committee decision:** If the ARD committee determines that summer instruction (other than ESY) is required to ensure a free, appropriate public education in the least restrictive environment, the cost of the summer instruction is allowable with IDEA-B funds. Progress reports toward IEP goals and objectives will be required. If a student with disabilities requires a significant amount of time to recoup critical skills, then the ARD committee should discuss whether the student needs ESY services during school breaks.

Program Guidelines

- **Special Education Supplemental Services:** If a student voluntarily enrolls in summer instruction for credit recovery or credit acceleration, IDEA-B funds may only be used for the special education supplemental services that are required because of the child’s unique needs related to the child’s disability. Courses that do not require special education or related services are not eligible for IDEA-B funds.

It is important to keep in mind that IDEA-B funds are supplemental and should in no case supplant State, local, and other Federal funds. If a service is provided to all students, the same fund source must be used for the student with disabilities that is used for the nondisabled student.

IDEA-B funds cannot be used to fund summer school programs. The funds are limited to the purposes listed above. These funds may only be used to provide special education and related services to individual students who are enrolling in district-sponsored instructional programs.

Personnel who provide special education services at a summer program must be certified in special education. Providers of related services must hold appropriate licensure/certification.

Allowable and Unallowable Payroll Costs (6100)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6100 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Adapted Physical Education (APE) Teacher	Y	Y	N
Administrator, General Education	N	N	N
Aide, Deaf or Hard of Hearing (DHH) or Visually Impaired (VI)	Y	Y	Y
Aide, Bus	Y	Y	Y
Aide, Extended School Year (ESY) (excess cost only)	Y	Y	Y
Aide, Related Services	Y	Y	1
Aide, Special Education (Classroom)	Y	Y	Y
Aide, Transcription Services	Y	Y	Y
ARD/IEP Facilitator	Y	Y	Y
Art Therapist	Y	Y	Y

Allowable and Unallowable Payroll Costs (6100)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6100 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Audiologist	Y	Y	Y
Behavior Specialist	Y	Y	1
Beyond Normal Work Hours/Extra Duty Pay	Y	Y	Y
Case Management Personnel	Y	Y	Y
CEIS/CCEIS Personnel (only with CEIS or CCEIS funds)	Y	3	N
Certified Interpreter for the DHH	Y	Y	Y
Certified Occupational Therapy Assistant (COTA)	Y	Y	Y
Certified Orientation and Mobility Specialist (COMS)	Y	Y	1
Child Find Coordinator	Y	Y	Y
Counselor	Y	Y	Y
Deaf or Hard of Hearing (DHH) Teacher	Y	Y	Y
Director of Special Education	N	N	N
Dyslexia Therapy	Y	N	1
Early Intervening Services (CEIS/CCEIS) Personnel (only with CEIS or CCEIS funds)	Y	3	N
Educational Aide	Y	Y	Y
Educational Diagnostician	Y	Y	Y
ESY Personnel (excess cost only)	Y	Y	Y
In-home Trainer	Y	Y	Y
Job Coach	Y	N	Y
Lead Teacher	Y	Y	Y
Licensed Specialist in School Psychology (LSSP)	Y	Y	Y
LSSP Interns, Supervised	Y	Y	Y
Music Therapist	Y	Y	Y

Program Guidelines

Allowable and Unallowable Payroll Costs (6100)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6100 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Nurse, School (supplemental services only)	Y	Y	Y
Occupational Therapist	Y	Y	1
Ophthalmologist	Y	Y	Y
Optometrist	Y	Y	Y
Paraprofessional Aide	Y	Y	Y
Parent Counselor and Trainer	Y	Y	Y
Parent Liaison	Y	Y	Y
PEIMS Personnel (SPED only)	Y	Y	Y
Physical Therapist	Y	Y	1
Physical Therapy Assistant (PTA)	Y	Y	1
Recreational Therapist	Y	Y	Y
Response to Intervention (RtI) Personnel	2	2	N
School Nurse (supplemental services only)	Y	Y	Y
Secretarial/Clerical Staff	N	N	N
SEMS/SERS Personnel	Y	Y	Y
Speech-Language Pathologist (SLP)	Y	Y	Y
Social Worker	Y	Y	Y
Special Education Director	N	N	N
Special Education Teacher	Y	Y	N
Speech Therapist	Y	Y	Y
Substitute	Y	Y	Y
Substitute for General Education Teacher Attending SPED-Related Staff Development Activities or Participating in ARD Committee	Y	Y	Y

Allowable and Unallowable Payroll Costs (6100)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6100 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Substitute for Service Provider Contracted under Class/Object Code 6200	N	N	1
Summer School Personnel	6	6	6
Teacher Supervisor	5	5	5
Teacher, APE	Y	Y	N
Teacher, DHH	Y	Y	Y
Teacher, ESY (excess cost only)	Y	Y	Y
Teacher, Lead	Y	Y	Y
Teacher, Special Education	Y	Y	N
Teacher, VI	Y	Y	1
Technology Specialist (SPED only)	Y	Y	1
Transcription Services Provider (CART, C-PRINT, TypeWell)	Y	Y	Y
Transition Coordinator	Y	Y	Y
Tutor for CEIS/CCEIS (only with CEIS or CCEIS funds)	Y	3	N
Vision Therapist	Y	Y	Y
Tutor for SPED	4	4	4
Vocational Adjustment Coordinator (VAC)	Y	N	Y

¹ Allowable with appropriate justification.

² Voluntary CEIS funds can be used only for nondisabled students who are struggling (in need of additional academic and/or behavioral supports to succeed in a general education setting). Mandatory CCEIS funds can be used primarily, but not exclusively, for children currently identified as needing special education or related services (in need of additional academic and/or behavioral supports to succeed in a general education setting).

³ Voluntary CEIS preschool funds can be used for CEIS services for nondisabled, struggling children grades K-12 (mandatory CCEIS preschool funds can be used primarily, but not exclusively for children currently identified as needing special education or related services ages 3 through grade 12); CEIS funds may not be used for preschool children.

⁴ Tutoring (before school, after school, during school breaks) is an allowable cost with IDEA-B funds only if the need for tutoring is determined by the ARD committee as an educational need to meet the goals of the IEP. Progress reports toward

Program Guidelines

IEP goals and objectives will be required. Tutors who provide special education services must be certified in special education.

If tutoring is not in the IEP, the same fund source used for nondisabled students must be used for the student with disabilities. If tutoring is used to help a student with disabilities struggling with required statewide assessment, the same fund source used for nondisabled students must be used for the student with disabilities. If the student with disabilities requires supplemental support while receiving tutoring services, the supplemental support can be paid from IDEA-B funds. Personnel providing the supplemental support must hold appropriate licensure/certification.

It is important to keep in mind that IDEA-B funds are supplemental and should in no case supplant State, local, and other Federal funds. If a service is provided to all students, the same fund source must be used for the student with disabilities that is used for the nondisabled student.

⁵ Allowable if not administrative.

⁶ See the section on Summer Instruction.

Professional and Contracted Services — Class/Object Code 6200

This chart is not intended to be all-inclusive but is designed to provide examples for both program and budget development.

- All professional consulting services (6219) require specific approval, regardless of whether the services are short term, on a one-time basis, intermittent, long term, year-round, or ongoing.
- The 6200 cost items that do not require specific approval are summed in the Remaining 6200 field. Cost items that do not require specific approval include but are not limited to residential set-aside (6223), Education Service Center Services (6239), Contracted Maintenance and Repair of Equipment (6249), nonpublic day school tuition (6223), and RDSPD payments made to an RDSPD fiscal agent by a nonmember of the RDSPD SSA (6299).
- When an LEA makes a payment to another LEA for the provision of instructional services, the following applies to special education SSAs as well as to RDSPD SSAs: If the paying LEA is not a member of the SSA to which it is making payment, the payment is budgeted in class/object code 6299 (in the **Remaining 6200 Professional and Contracted Services That Do Not Require Specific Approval** section). If the paying LEA is a member of the SSA and is making a payment to the fiscal agent of its SSA, the payment is budgeted in class/object code 6492 (in the **Remaining 6400 Other Operating Costs That Do Not Require Specific Approval** section).
- You should not use or pay a consultant or contractor in the conduct of this application if the services to be rendered by the consultant or contractor could have been rendered by your employees. You must select consultants and contractors based on demonstrated competence, qualifications, and experience and on the reasonableness of the proposed fee.
- If the consultant or contractor lives in the same city where the services are being provided, it is not allowable to pay travel costs. Travel costs are allowable if the services are provided in a city other than where the contractor is located. Travel expenses must be reasonable. For contracted

services that are provided on a regular basis, such as physical therapy, the contract should indicate whether travel costs will be paid and stipulate the details, such as the mileage rate. Rates should not exceed the state rate. (See [Budgeting Costs Guidance Handbook](#) on the Grant Administration Division’s [Grant Resources](#) page.) Meals should not be included unless the travel is overnight.

- **Rtl Contracted Services:** Tier one usually applies to all students in a general education setting. Therefore, IDEA-B and CEIS/CCEIS funds should not be used for this tier. If Tiers two and three provide specialized group and/or individualized instruction for students determined to be at risk for academic and/or behavioral problems, CEIS (voluntary) or CCEIS (mandatory) funds may be used for these tiers (CEIS funds are for nondisabled students who need additional academic and/or behavioral supports to succeed in a general education environment, while CCEIS funds can be used primarily, but not exclusively for children currently identified as needing special education or related services). If students who are receiving special education and related services participate in the small-group and/or individualized instruction of these tiers, CEIS funds may not be used for these students with disabilities. Costs must be split-funded to use IDEA-B funds for the students with disabilities and CEIS funds for the nondisabled, struggling students.
- **CEIS and CCEIS Providers:** If an LEA uses IDEA-B funds for the purpose of CEIS or CCEIS, the LEA must report the number of students served on the SC5100 report. Contracted CEIS services that do not directly benefit nondisabled, struggling students are not allowable. Contracted CCEIS services may not be applied exclusively to children currently identified as needing special education or related services.

Allowable and Unallowable Professional and Contracted Services (6200)

Legend: Y=Allowable, N=Not Allowable
See Number Legend below each section

6200 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Adapted Physical Education (APE)	Y	Y	N
Applied Behavioral Analysis	Y	Y	1
ARD Facilitation	Y	Y	Y
Assessments/Evaluations (contracted)	Y	Y	Y
Audiological Services (contracted)	Y	Y	Y
Audit Costs Required under 2 CFR Part 200 Subpart F	Y	Y	Y
Autism Services	Y	Y	1
Behavior Therapy	Y	Y	1
Building Use Fee	N	N	N

Program Guidelines

Allowable and Unallowable Professional and Contracted Services (6200)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6200 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
CEIS/CCEIS Provider (contracted), only from CEIS or CCEIS funds	Y	3	N
Certified Interpreter for the Deaf or Hard of Hearing (DHH)	Y	Y	Y
Child Care for Parent Training	Y	Y	Y
Consultants on Topics Not Specific to Special Education (contracted)	N	N	N
Counseling	Y	Y	Y
Curriculum Development for Special Education (contracted)	Y	Y	Y
Data Records Management System (contracted)	4	4	4
Deaf or Hard of Hearing (DHH) Services (contracted)	Y	Y	Y
Diagnostic Evaluations (contracted)	Y	Y	Y
Direct Services Provider, includes Travel and Per Diem (contracted)	Y	Y	1
Dyslexia Therapy	Y	N	1
Early Intervening Services (CEIS/CCEIS) Provider (contracted), only with CEIS or CCEIS funds	Y	3	N
Education Service Center (ESC) Services	Y	Y	Y
Equipment Maintenance and Repair (contracted)	Y	Y	Y
Evaluations (contracted)	Y	Y	Y
Fees for Vocational Training	Y	N	Y
Health Services (contracted)	Y	Y	N
Homebound Services (contracted)	Y	Y	Y
Independent Audit Required by the state (not required under 2 CFR Part 200 Subpart F)	N	N	N

Program Guidelines

Allowable and Unallowable Professional and Contracted Services (6200)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6200 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
In-Home Training (contracted)	Y	Y	Y
Keynote Speaker Motivation for General Education Topics (contracted)	N	N	N
Legal Fees	N	N	N
Maintenance and Repair of Equipment (contracted)	Y	Y	Y
Music Therapy	Y	Y	Y
Nonpublic Day School Tuition, Excess Costs	Y	N	N
Nurse/Health Services (contracted)	Y	Y	N
Occupational Therapy	Y	Y	1
Office Rent	N	N	N
Orientation and Mobility Services	Y	Y	1
Outside Rental Space for Staff Development/Unique SPED Instruction/Instruction Related Activities (e.g., vocational training or independent living skills)	Y	Y	Y
Parent Liaison (contracted)	Y	Y	Y
Parent/Private Transportation Contract, Excess Costs	Y	Y	Y
Physical Education (Adapted)	Y	Y	N
Physical Therapy	Y	Y	1
Professional Staff Development/Training for Special Education Topic, Includes Travel and Per Diem (contracted)	Y	Y	Y
Program Evaluator (contracted)	Y	Y	1
Psychiatric Treatment and Medical Treatment (contracted)	N	N	N
Publication and Printing Costs (contracted)	Y	Y	Y

Program Guidelines

Allowable and Unallowable Professional and Contracted Services (6200)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6200 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
RDSPD Fees/Tuition ¹	Y	Y	N
Related Services Provider, Includes Travel and Per Diem (contracted)	Y	Y	1
Residential Set Aside (25%)	Y	N	N
Response to Intervention (RtI) Personnel	2	2	N
Sign Language Interpreter for the DHH	Y	Y	Y
Social Work Services (contracted)	Y	Y	Y
Speech Therapy	Y	Y	Y
Staff Development Consultant for Special Education topics, Includes Travel and Per Diem (contracted)	Y	Y	Y
Surrogate Parent	N	N	N
Technology Specialist (contracted)	Y	Y	1
Transcription Services Provider (CART, C-PRINT, TypeWell) (contracted)	Y	Y	Y
Transportation contract (Parent/Private), Excess Costs	Y	Y	Y
Universal Screening Instrument Used Only to Monitor the Progress of Nondisabled, Struggling Students (only with CEIS funds)	Y	3	N
Universal Screening Instrument Used to Test All Students	N	N	N
Visual Impairment (VI) Services (contracted)	Y	Y	1
Vocational Training Fees	Y	N	Y

¹ Allowable with appropriate justification (use the same allowability criteria used for 6100 payroll positions).

² Voluntary CEIS funds can be used only for nondisabled students who are struggling (in need of additional academic and/or behavioral supports to succeed in a general education setting). Mandatory CCEIS funds can be used primarily, but not exclusively, for children currently identified as needing special education or related services (in need of additional academic and/or behavioral supports to succeed in a general education setting).

³ Voluntary CEIS preschool funds can be used for CEIS services for nondisabled, struggling children grades K-12 (mandatory CCEIS preschool funds can be used primarily, but not exclusively for children currently identified as needing special education or related services ages 3 through grade 12); CEIS funds may not be used for preschool children.

⁴ Allowable data management systems may be coded to 6200, 6300, 6500, or 6600 depending on the specific circumstances of the transaction. Failure of the LEA to properly classify the cost may result in an audit finding. Approval of budgeted costs on the grant application pertains only to the allowability of the activity/cost item and not its calculation (unit cost multiplied by quantity) or accounting treatment (class/object category). LEAs may not obligate or expend grant funds for multi-year software subscriptions or multi-year maintenance fees because these business arrangements provide a benefit for a period longer than the grant period. However, the cost of a perpetual license is allowable as long as the maintenance fee associated with the perpetual license is paid annually during the appropriate grant period. The LEA should consult the [FAR Module of the FASRG](#) or contact the Division of Financial Compliance at financialaccountability@tea.texas.gov for guidance on classifying codes.

Supplies and Materials — Class/Object Code 6300

This chart is not intended to be all-inclusive but is designed to provide examples for both program and budget development.

- Expenditures for items costing less than the capitalization threshold (noncapitalized items) are recorded in **6300: Supplies and Materials**. Capitalized equipment is an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost per unit that equals or exceeds \$5,000 or the capitalization level established by the applicant agency for financial statements, whichever is less. List capitalized items in **6600: Capital Outlay**.

Note: Items listed under 6649 class/object code that have an acquisition cost less than \$5,000 and are not capitalized must be budgeted under the class/object code 6300.

- Allowable software and data management systems may be coded to 6200, 6300, 6500, or 6600, depending on the specific circumstances of the transaction. Applications for computing devices or similar devices used for special education programs are referenced as software in this guide. Failure of the LEA to properly classify the cost may result in an audit finding. Approval of budgeted costs on the grant application pertains only to the allowability of the activity/cost item and not its calculation (unit cost multiplied by quantity) or accounting treatment (class/object category). The LEA should consult the [FAR Module of the FASRG](#) or contact the Division of Financial Compliance at financialaccountability@tea.texas.gov for guidance on classifying codes.
- LEAs may not obligate or expend grant funds for multi-year software subscriptions or multi-year maintenance fees because these business arrangements provide a benefit for a period longer than the grant period. However, the cost of a perpetual license is allowable as long as the maintenance fee associated with the perpetual license is paid annually during the appropriate grant period.

Program Guidelines

- IDEA-B funds can only be expended to meet the unique educational needs of an eligible child to enable that child to receive specially designed instruction towards IEP objectives. Routine supplies, materials, software, equipment, furniture, etc., are not allowable. Allowable costs must meet the excess cost requirement of 34 CFR 300.202.

Note: Struggling, nondisabled students served by CEIS and students served by CCEIS who benefit from these items must be counted and tracked on the **SC5100 CEIS/CCEIS Data Collection** form.

- Typical allowable items that do not require specific approval include but are not limited to the following:
 - Instructional supplies and materials that meet the unique needs of students with disabilities
 - Supplies and materials for training or staff development related to special education
 - Supplies and materials associated with advisory council or committee
 - Instructional equipment and furniture that meet the unique needs of students with disabilities and are not capitalized
 - Awards or incentives for participation (token “wages”—noncash incentives)

Allowable and Unallowable Supplies and Materials (6300)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6300 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Assistive Technology Equipment (noncapitalized)	Y	Y	Y
Auditory Trainers (noncapitalized)	Y	Y	Y
Books for College Credit for Staff	N	N	N
Calculators only if supplemental and not provided for all students (noncapitalized)	Y	Y	N
Cameras or Camcorders for Activities Unique to SPED (not provided to all classrooms) (noncapitalized)	Y	Y	Y
CEIS/CCEIS Technology Hardware, Software, Supplies, and Materials (noncapitalized), only with CEIS or CCEIS funds	Y	4	N

Program Guidelines

Allowable and Unallowable Supplies and Materials (6300)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6300 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Cellular Phones (noncapitalized)	3	3	3
Classroom Supplies, Routine	N	N	N
Clothing, Uniforms or Shoes	N	N	N
Copiers (noncapitalized)	3	3	3
Computing Devices including accessories or peripherals/software for Administrative or Clerical Use (noncapitalized)	N	N	N
Computing Devices including accessories or software for Assessment (noncapitalized)	Y	Y	Y
Computing Devices including accessories or software for CEIS/CCEIS, only with CEIS or CCEIS funds (noncapitalized)	Y	4	N
Computing Devices including accessories or software for Case Management, Data Collection, Record Keeping, SPED only (noncapitalized)	Y	Y	Y
Computing Devices including accessories or software and Adaptive Devices for Student Use, SPED Only; must be supplemental to those provided by LEA to all students (noncapitalized)	Y	Y	Y
Computer Hardware/Software and Peripherals for SPED Teacher Use; must be supplemental to those provided by LEA to all teachers (noncapitalized)	Y	Y	Y
Computing Devices including accessories or software to Teach Computer Literacy (noncapitalized)	N	N	N
Core Curriculum Software Materials (noncapitalized)	N	N	N

Program Guidelines

Allowable and Unallowable Supplies and Materials (6300)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6300 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Costs Associated with Operating an Advisory Council or Committee (including postage)	Y	Y	Y
Credit Recovery Software Materials (noncapitalized)	N	N	N
Data Management System (noncapitalized)	5	5	5
Drop-out Prevention Software	N	N	N
DVD Players for Instructional Activities Unique to SPED (noncapitalized)	Y	Y	Y
EIS (CEIS/CCEIS) Technology Hardware/Software (noncapitalized), only with CEIS or CCEIS funds	Y	4	N
Equipment, Instructional, Unique to SPED Only (noncapitalized)	Y	Y	Y
Eyeglasses (noncapitalized)	N	N	N
FAX Machine for Administrative or Clerical Use (noncapitalized)	N	N	N
FAX Machine for Case Management/Assessment/ARD Meetings; must be supplemental (noncapitalized)	Y	Y	Y
Food and Beverages (admin)	1	1	1
Food and Beverages (directly for students unique to IEP and educational activity)	Y	Y	Y
Furniture, Instructional, Unique to SPED Only (noncapitalized)	Y	Y	Y
Hearing Aids, loaner for educational use only (noncapitalized)	Y	Y	Y
Hearing Assistive Technology (HAT) devices for educational use (noncapitalized)	Y	Y	Y

Program Guidelines

Allowable and Unallowable Supplies and Materials (6300)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6300 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Improvements Which Materially Increase Value or Useful Life of Noncapitalized Assets, If Purchased Originally with Applicable Fund Source	Y	Y	Y
Individually Prescribed Prosthesis or Equipment (noncapitalized)	N	N	N
Interactive Whiteboards, only if LEA does not provide whiteboards for all classrooms (noncapitalized)	Y	Y	Y
Laminators for Routine Office Use (noncapitalized)	N	N	N
Laminators for Specialized Instruction (noncapitalized)	Y	Y	Y
Life Skills Appliances, Equipment, Furniture (noncapitalized)	Y	Y	Y
Medically Prescribed Equipment (noncapitalized)	N	N	N
Office and Clerical Supplies, Routine	N	N	N
Office Furniture or Equipment (noncapitalized)	N	N	N
Personal Data Assistant (PDA) for special education, only if LEA does not provide PDAs for general education (noncapitalized)	3	3	3
Physical Therapy or Occupational Therapy Equipment (noncapitalized)	Y	Y	2
Playground Equipment (adaptive for SPED; site prep costs are not allowable) (noncapitalized)	Y	Y	N
Portable Building, Unique to SPED (noncapitalized)	Y	Y	2
Postage (only for Advisory Council or Committee)	N	N	N
Printers (noncapitalized)	3	3	3

Program Guidelines

Allowable and Unallowable Supplies and Materials (6300)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6300 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Printing Materials (SPED Only)	Y	Y	Y
Professional Books and Magazines including digital subscriptions (Unique to SPED Only)	Y	Y	Y
Projectors (noncapitalized)	3	3	3
Routine Classroom Furniture (noncapitalized)	N	N	N
Routine Classroom Supplies	N	N	N
Routine Office Supplies	N	N	N
Scanners (noncapitalized)	3	3	3
Servers Dedicated to SPED Case Management (noncapitalized)	Y	Y	Y
Software Packages for Core Curriculum, Credit Recovery, or Drop-Out Prevention (noncapitalized)	N	N	N
Software Packages Unique to SPED (noncapitalized)	Y	Y	Y
State Adopted Textbooks Digital Materials	N	N	N
Supplemental Textbooks/CDs/DVDs/Devices	Y	Y	Y
Supplies and Materials for CEIS/CCEIS, only with CEIS or CCEIS Funds (noncapitalized)	Y	4	N
Supplies and Materials for Instructional, Assessment, and Staff Development Activities, SPED Only (noncapitalized)	Y	Y	Y
Televisions/Monitors for Instructional Activities Unique to SPED (noncapitalized)	Y	Y	Y
Token "Wages" (Noncash Incentives only)	Y	Y	Y

Allowable and Unallowable Supplies and Materials (6300)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6300 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Wheelchairs (in school use only) (noncapitalized)	Y	Y	N
Whiteboards, Interactive, only if LEA does not provide whiteboards for all classrooms (noncapitalized)	Y	Y	Y

¹ See [Budgeting Costs Guidance Handbook](#) on the Grant Administration Division’s [Grant Resources](#) page.

² Allowable with appropriate justification.

³ Allowable only with appropriate justification (routine office equipment is not allowable).

⁴ Voluntary CEIS preschool funds can be used for CEIS services for nondisabled, struggling children grades K-12 (mandatory CCEIS preschool funds can be used primarily, but not exclusively for children currently identified as needing special education or related services ages 3 through grade 12); CEIS funds may not be used for preschool children.

⁵ Allowable. Data management systems may be coded to 6200, 6300, 6500, or 6600 depending on the specific circumstances of the transaction. Failure of the LEA to properly classify the cost may result in an audit finding. Approval of budgeted costs on the grant application pertains only to the allowability of the activity/cost item and not its calculation (unit cost multiplied by quantity) or accounting treatment (class/object category). LEAs may not obligate or expend grant funds for multi-year software subscriptions or multi-year maintenance fees because these business arrangements provide a benefit for a period longer than the grant period. However, the cost of a perpetual license is allowable as long as the maintenance fee associated with the perpetual license is paid annually during the appropriate grant period. The LEA should consult the [FAR Module of the FASRG](#) or contact the Division of Financial Compliance at financialaccountability@tea.texas.gov for guidance on classifying codes.

Other Operating Costs — Class/Object Code 6400

This chart is not intended to be all-inclusive but is designed to provide examples for both program and budget development.

- Travel costs for CEIS/CCEIS training/professional development require specific approval. Nondisabled, struggling students who are served by personnel who participate in professional development activities supported with CEIS/CCEIS funds must be counted and tracked on the **SC5100 CEIS Data Collection** form. Travel costs cannot exceed the State rate.
- Costs for activities to implement Community-Based Instruction (CBI) or Individual Education Program (IEP) are allowable. These costs should be included on BS6401 in “Remaining 6400 Costs That Do Not Require Specific Approval.” They do not require a justification form.

- Costs for participation in Special Olympics are permissible expenses for all grant programs in the Special Education Consolidated Grant Application (Federal) as long as the student’s IEP includes this activity. IDEA-B funds may only be used for registration fees, extra-duty pay for staff (6100), transportation, and travel expense (mileage, hotel, and meals—not to exceed the State rate). These costs should be included on BS6401 in “Remaining 6400 Costs That Do Not Require Specific Approval” and do not require a justification form. Costs of uniforms or equipment are not allowable with IDEA-B funds.
- Individual membership dues are not allowed. Membership dues in business, technical, and professional organizations are allowable only if the memberships are in the LEA’s name. Memberships in organizations substantially engaged in lobbying and memberships in social organizations are not allowed. These costs should be included on BS6401 in “Remaining 6400 Costs That Do Not Require Specific Approval” and do not require a justification form.
- Stipends for non-employees require pre-authorization in writing. To access the form for participant support costs, refer to the [Forms for Prior Approval, Disclosure, and Justification](#) page.
- Student employment: The cost of employment of students with disabilities by the LEA (34 CFR 300.107(b)) is allowable with IDEA-B funds only if the employment is related to or in addition to the student’s course of study and in conjunction with the student’s transition plan. The general supplement, not supplant requirement for IDEA funds in 34 CFR 300.202(a)(3) states that funds provided to LEAs under Part B of the IDEA must be used to supplement State, local, and other Federal funds and not to supplant those funds. If an LEA chooses to use IDEA-B funds to employ students with disabilities for instructional purposes, it must comply with the non-supplant requirement.

If the LEA benefits from the services provided by the students with disabilities, IDEA-B funds cannot be used. Instead, the LEA must use the same fund sources used to employ students who are not disabled.

Factors that would indicate that the LEA benefited from the services include but are not limited to the following:

- Regular employees have been displaced.
- Vacant positions have been filled with the participants rather than with regular employees.
- Regular employees have been relieved of assigned duties.
- Participants are performing services that, although not ordinarily performed by employees, are clearly of benefit to the LEA.
- Placements of participants are made to accommodate the labor needs of the LEA rather than according to the requirements of the student’s IEP.

Detailed guidelines have been developed by the Federal government to help employers determine employment vs. educational relationships, child labor requirements of the Fair Labor

Standards Act, as well as Internal Revenue Service reporting requirements. It is the responsibility of the LEA to consult and follow Federal and State laws and regulations.

- Non-employee participation activities are required, and therefore allowable, for applicable federal programs. This includes registration and travel costs for participating in allowable parent trainings or conferences and required parent involvement/advisory committees. Pre-authorization in writing is required. To obtain the agency's prior approval for parent or private school participant activities for your district, you must complete and submit an appropriate request form to TEA. Form links are accessed at [Forms for Prior Approval, Disclosure, and Justification](#). Approved forms must be provided to auditors or monitors upon request.

The approvals for parent or private school participant activities are retroactive to the beginning date of the grant period as noted on the subrecipient's Notice of Grant Award (NOGA) for programs in which the activity is required/allowable. There is no need to submit individual requests for approval of these activities.

The subrecipient may complete and submit prior-approval request forms to TEA on an individual basis for other types of allowable participant support costs.

- Typical items that are required to operate the program on a daily basis do not require specific approval. Indicate the sum of all remaining 6400 costs in the Remaining 6400 box. Typical items include but are not limited to the following:
 - Insurance required or pursuant to the grant award and in accordance with LEA policy and sound business practice
 - Contribution to a reserve for employee self-insurance programs (subject to specific provisions outlined in EDGAR 2 CFR Part 200, respectively)
 - In-state travel expenses for project staff or for project participants (must not exceed the state rate)
 - Conference registration fees
 - Membership dues in business, professional, or technical organizations. Membership must be in the name of the LEA or open-enrollment charter school, and not in the name of the individual.
 - Payments made to an RDSPD fiscal agent by a member of the RDSPD SSA (6492)
 - Transportation
 - Newspaper media advertisements related to special education
 - Publication and printing costs (reimbursed)
 - Indemnification (compensation for loss or damage), including securing the LEA against liabilities to third persons and other losses not compensated by insurance or otherwise
 - Travel costs or other operating expenses for members of an advisory council or committee. Travel costs cannot exceed the State rate.

Program Guidelines

- When an LEA makes a payment to another LEA for the provision of instructional services, the following applies to special education SSAs as well as to RDSPD SSAs: If the paying LEA is not a member of the SSA but is making a payment to the fiscal agent of an SSA, the payment is budgeted in class/object code 6299 (on BS6201 in Remaining 6200 Costs That Do Not Require Specific Approval section). If the paying LEA is a member of the SSA and is making a payment to the fiscal agent of its SSA, the payment is budgeted in class/object code 6492 (on BS6401 in Remaining 6400 Costs That Do Not Require Specific Approval).

Allowable and Unallowable Other Operating Costs (6400)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6400 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Activities aligned with CBI and IEPs (does not require travel justification form)	Y	Y	Y
Child Care for Parent Training	Y	Y	Y
Co-curricular/Extracurricular Travel and Per Diem	Y	Y	Y
Conference Registration Fees for Special Education Training Events	Y	Y	Y
Educational Field Trip Transportation (Requires justification form. Do not include CBI/IEP activities.)	Y	Y	Y
CEIS/CCEIS Travel, Registration, and Per Diem to Attend CEIS/CCEIS Related Training Events (LEA must keep documentation locally)	Y	Y	N
Extracurricular Expenses, Travel and Per Diem	Y	Y	Y
Hosting or Sponsoring of Conferences	N	N	N
In-district/SSA Staff Travel	Y	Y	Y
Insurance and Indemnification	Y	Y	Y
Media Advertisement for Child Identification	Y	Y	N
Membership Dues (Business, Professional/ Technical Organizations) (must be in name of LEA; not in name of individual)	Y	Y	Y

Program Guidelines

Allowable and Unallowable Other Operating Costs (6400)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6400 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Membership Dues in Civic/Community Organizations	N	N	N
Newspaper/Media Advertisement Related to Special Education	Y	Y	Y
Non-Employee Stipends (includes student employment) (requires pre-authorization in writing)	1	1	1
Non-Employee Costs for Conferences for Parents and Private School Participants (requires pre-authorization in writing)	Y	Y	Y
Non-Employee Costs for Conferences for Contracted Staff (requires pre-authorization in writing)	Y	Y	Y
Out-of-State Travel, must be reasonable and event unavailable in-state (LEA must keep documentation locally)	Y	Y	N
Publication and Printing Costs	Y	Y	Y
RDSPD Fee/Tuition	3	3	N
Special Olympics (registration fees, transportation/ travel/per diem), does not require specific approval	Y	Y	Y
Stipends for Non-Employees (includes student employment) (requires pre-authorization in writing)	1	1	1
Student Employment	1	N	1
Transportation Costs, Nonstudents	Y	Y	Y
Transportation Costs, Students with Disabilities, Excess Costs Only	Y	Y	Y
Travel Costs for Officials Such as Executive Director, Superintendent, or Board Members	N	N	N

Allowable and Unallowable Other Operating Costs (6400)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6400 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Travel, Registration/Per Diem to attend Special Education training events (including joint training for regular and special educators on topics pertaining to the education of students with disabilities)	Y	Y	Y
Travel for students to conferences	Y	Y	Y
Tuition/Books for College Credit	2	2	2

¹ See program guidelines above related to student employment.

IDEA-B funds may also be used for general education teachers to become certified in special education if the teachers will be assigned to teach special education once they become certified.

² IDEA-B funds cannot be used to provide tuition and books or stipends for individuals whose purpose is to obtain a degree.

IDEA-B funds may be used for tuition and books or stipends for special education personnel to attend a college course for professional development. The professional development is also allowable for general education personnel, provided the course focuses on special education, regardless of whether the general education teacher will be assigned to teach special education or remain in general education.

In using these funds for college courses, it is important to keep in mind the federal cost principles that costs must be reasonable and necessary. For example, it may be more cost effective to have a consultant provide professional development to multiple teachers at one time rather than to pay for one teacher to attend a college course.

In all these cases, if books are purchased with these funds, the books remain the property of the LEA and cannot be considered the personal property of the individual who took the course.

³ Use Code 6492 (see directions in this section). This pertains to payments made to the RDSPD by a member of the RDSPD SSA.

Debt Services — Class/Object Code 6500

This chart is not intended to be all-inclusive but is designed to provide examples for both program and budget development. All items require specific approval.

This class/object code is used to classify debt service expenditures.

- Subscription-based Information Technology Arrangement (SBITA) - Principal (6514) is the budgeted amount to retire principal of a SBITA with a term greater than 12 months.

Program Guidelines

- Subscription-based Information Technology Arrangement (SBITA) - Interest (6526). Interest may not be paid from federal special education funds.
- Capital Lease Liability - Principal (6512) is the budgeted amount to retire principal of long-term lease liabilities for the current school year (liabilities must cover parts of at least two grant periods).
- Capital Lease - Interest (6522). Interest may not be paid from federal special education funds.
- Only the principal cost of a portable building may be requested from federal funds. Lease-purchase of a portable building is allowed only for unique special education instruction or instructionally-related activities. Site preparation costs for a portable building are not allowable.
- LEAs may lease or lease-purchase adapted buses. A lease contract may not be for fewer than two years nor more than ten years. General information related to the lease or lease-purchase of school buses can be found in TEC 34.009(j).

Allowable and Unallowable Debt Services (6500)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6500 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Adapted Bus Lease Purchase	1	1	1
Portable Building Lease Purchase for Unique Special Ed Instruction or Instructionally Related Services Only (e.g., Vocational Training, Independent Living Skills)	Y	Y	2
Subscription-Based Information Technology Arrangement (SBITA) — Principal Costs	3	3	3

¹ LEAs may lease or lease-purchase adapted buses to meet the transportation needs of students with disabilities whose IEPs include transportation as a related service. This bus should not be used to transport nondisabled students. Buses that transport nondisabled students may not be leased or lease-purchased with special education funds. The IDEA does not require LEAs to transport children with disabilities in separate vehicles, isolated from their peers. In fact, many children with disabilities can receive the same transportation provided to nondisabled children, consistent with the least restrictive environment requirements in 34 CFR 300.114 through 300.120. According to Kenai Peninsula (Ak) Borough Sch. Dist., 20 IDELR 673 (OCR 1993), when the student with disabilities' transportation needs can be met on the regular education bus, the student should not be placed on the special education bus simply because he or she is disabled.

In the OSEP Letter to Lutjeharms, 20 IDELR 180 (OSEP 1993), the Office for Special Education Programs concluded that in limited circumstances it is possible for a non-IDEA qualifying child to access an IDEA-B funded school bus, e.g., a nondisabled sibling of a student with a disability rides the special education bus with their sibling. Very strict circumstances apply. Firstly, the vehicle would have to make the same trip and incur the same expense whether or not the nondisabled child was riding the bus. Secondly, the nondisabled child could not displace a child with a disability from the vehicle. Finally, the district cannot try to use the IDEA-B funds to purchase (or lease or lease-purchase) or operate vehicles that are too large for the intended purpose of providing transportation to children with disabilities in order to provide seating capacity on those vehicles for nondisabled children, thereby avoiding cost allocations from other sources of funds.

This exception for limited circumstances does not imply that an LEA may lease or lease-purchase a bus with special education funds to transport all students. If an LEA leases or lease-purchases a bus with IDEA-B funds to transport all children, the LEA would be violating the supplement, not supplant requirements of IDEA-B.

² Allowable with appropriate justification

³ Costs identified as SBITAs must be allowable IDEA-B uses of fund as indicated in Appendix A class/object code sections 6200, 6300, or 6600. Allowable software and data management systems may be coded to 6200, 6300, 6500, or 6600, depending on the specific circumstances of the transaction. Failure of the LEA to properly classify the cost may result in an audit finding. Approval of budgeted costs on the grant application pertains only to the allowability of the activity/cost item and not its calculation (unit cost multiplied by quantity) or accounting treatment (class/object category). LEAs may not obligate or expend grant funds for multi-year software subscriptions or multi-year maintenance fees because these business arrangements provide a benefit for a period longer than the grant period. However, the cost of a perpetual license is allowable as long as the maintenance fee associated with the perpetual license is paid annually during the appropriate grant period. The LEA should consult the [FAR Module of the FASRG](#) or contact the Division of Financial Compliance at financialaccountability@tea.texas.gov for guidance on classifying codes.

Capital Outlay — Class/Object Code 6600

This chart is not intended to be all-inclusive but is designed to provide examples for both program and budget development. All items require specific approval.

- **Capital expenditure** means the cost of the asset, including the cost to put it in place. Capital expenditure for equipment means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired.

Capitalization threshold is \$5,000 or the capitalization level established by the applicant agency for financial statements, whichever is less.

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost that equals or exceeds the capitalization threshold. Equipment with costs that meet or exceed the capitalization threshold and has a useful life of more than one year requires specific approval and must be requested in this class/object code.

Expenditures for items costing less than the capitalization threshold should be recorded under class/object code **6300 Supplies and Materials**.

Program Guidelines

- Allowable software and data management systems may be coded to 6200, 6300, 6500, or 6600, depending on the specific circumstances of the transaction. Applications for computing devices or similar devices used for special education programs are referenced as software in this guide. Failure of the LEA to properly classify the cost may result in an audit finding. Approval of budgeted costs on the grant application pertains only to the allowability of the activity/cost item and not its calculation (unit cost multiplied by quantity) or accounting treatment (class/object category). The LEA should consult the [FAR Module of the FASRG](#) or contact the Division of Financial Compliance at financialaccountability@tea.texas.gov for guidance on classifying codes.
- LEAs may not obligate or expend grant funds for multi-year software subscriptions or multi-year maintenance fees because these business arrangements provide a benefit for a period longer than the grant period. However, the cost of a perpetual license is allowable as long as the maintenance fee associated with the perpetual license is paid annually during the appropriate grant period.
- IDEA-B funds can only be expended to meet the unique educational needs of an eligible child tenable that child to receive specially designed instruction towards IEP objectives. **Routine cost items are not allowable.** Allowable costs must meet the excess cost requirement of 34 CFR 300.202.
- A portable building, where the cost does not include site preparation, is considered equipment and should be listed in this class/object code, unless it is part of a capital lease listed in **6500 Debt Services**.
- Site preparation for a portable building, including ground leveling, sidewalk installation, electrical wiring, plumbing, etc., is considered to be construction. Construction costs are not allowed.

Reminder: Special education funds cannot be used to meet Americans with Disabilities Act (ADA) compliance requirements (for example, wheelchair ramps, wide toilet seats, etc.).

- Improvements that materially increase the value or useful life of equipment or other capital assets must be requested in this class/object code. An improvement is defined as a betterment to an existing asset that results in increased productivity, better service, or longer life.
663X improvements should only be made to items that are used to meet the unique educational needs of special education students to enable them to receive specially designed instruction toward IEP objectives.
- A description of how capital outlay will be used is not required for buses adapted for students with disabilities or for library books and media.
- An amendment is required for adding any new capitalized cost items. **An amendment will be necessary if increasing the quantity of capital outlay items.** For guidance, refer to [When to Amend the Application](#) on the Grant Administration Division's [Amending an Application](#) page.

Program Guidelines

Note: Items listed below that have an acquisition cost less than \$5,000 and do not meet the LEA’s capitalization threshold must be budgeted under class/object code 6300.

Allowable and Unallowable Capital Outlay (6600)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6600 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Adapted Bus	5	5	5
Assistive Technology Equipment (capitalized)	Y	Y	Y
Auditory Trainers (capitalized)	Y	Y	Y
Books for College Credit for Staff	N	N	N
Bus for SPED Students (adapted only)	5	5	5
Calculators, only if supplemental and not provided for all students (capitalized)	Y	Y	N
Cameras or video devices for activities unique to SPED (not provided to all classrooms or not associated with TEC 29.022) (capitalized)	Y	Y	Y
CEIS/CCEIS Computing Devices including Accessories or Software (capitalized), only with CEIS or CCEIS funds	Y	3	N
Cellular/Mobile Phones (capitalized)	2	2	2
Clothing, Uniforms or Shoes (capitalized)	N	N	N
Copiers (capitalized)	2	2	2
Computing Devices including Accessories or Software for Administrative or Clerical Use (capitalized)	N	N	N
Computer Hardware/Software and Peripherals for Assessment (capitalized)	Y	Y	Y
Computing Devices including Accessories or Software for Case Management, Data Collection, Record Keeping, SPED Only (capitalized)	Y	Y	Y

Program Guidelines

Allowable and Unallowable Capital Outlay (6600)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6600 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Computing Devices including Accessories/Software and Adaptive Devices for Student Use, SPED Only (capitalized); must be supplemental to those provided for or used by all students	Y	Y	Y
Computing Devices including Accessories or Software for SPED Teacher Use; must be supplemental to those provided by LEA to all teachers (capitalized)	Y	Y	Y
Computing Devices including Accessories or Software to Teach Computer Literacy (capitalized)	N	N	N
Core Curriculum Software (capitalized)	N	N	N
Credit Recovery Software (capitalized)	N	N	N
Data Management System (capitalized)	6	6	6
Drop-out Prevention Software	N	N	N
DVD Players for Instructional Activities Unique to SPED (capitalized)	Y	Y	Y
CEIS/CCEIS Technology Hardware/Software, only with CEIS or CCEIS Funds (capitalized)	Y	3	N
Equipment, Instructional, Unique to SPED Only (capitalized)	Y	Y	Y
Eyeglasses (capitalized)	N	N	N
FAX Machine for Administrative or Clerical Use (capitalized)	N	N	N
FAX Machine for Case Management/Assessment/ARD Meetings; must be supplemental (capitalized)	Y	Y	Y
Furniture, Instructional, Unique to SPED only (capitalized)	Y	Y	Y
Hearing Aids, loaner for educational use only (capitalized)	Y	Y	Y

Program Guidelines

Allowable and Unallowable Capital Outlay (6600)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6600 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Hearing Assistive Technology (HAT) devices for educational use (noncapitalized)	Y	Y	Y
Improvements, Modifications, or Additions which Materially Increase Value or Useful Life of Capital Assets — if purchased originally with applicable fund source	Y	Y	Y
Individually Prescribed Prosthesis or Equipment (capitalized)	N	N	N
Interactive Whiteboards, only if LEA does not provide whiteboards for all classrooms (capitalized)	Y	Y	Y
Laminators for Routine Office Use (capitalized)	N	N	N
Laminators for Specialized Instruction (capitalized)	Y	Y	Y
Life Skills Appliances, Equipment, Furniture (capitalized)	Y	Y	Y
Medically Prescribed Equipment (capitalized)	N	N	N
Office Furniture or Equipment (capitalized)	N	N	N
Personal Data Assistant (PDA) for Special Education, only if LEA does not provide PDAs for general education (capitalized)	2	2	2
Physical Therapy/Occupational Therapy Equipment (capitalized)	Y	Y	1
Playground Equipment (adaptive for SPED; site prep costs are not allowable) (capitalized)	Y	Y	N
Portable Building, Unique to SPED (capitalized)	Y	Y	1
Printers (capitalized)	2	2	2

Program Guidelines

Allowable and Unallowable Capital Outlay (6600)

Legend: Y=Allowable, N=Not Allowable

See Number Legend below each section

6600 Expenditure Items	IDEA-B Formula	IDEA-B Preschool	IDEA-B Discretionary Deaf
Professional Books and Magazines, Unique to SPED Only	Y	Y	Y
Projectors (capitalized)	2	2	2
Routine Classroom Furniture (capitalized)	N	N	N
Scanners (capitalized)	2	2	2
Servers Dedicated to SPED Case Management (capitalized)	Y	Y	Y
Software Packages for Core Curriculum, Credit Recovery, or Drop-Out Prevention (capitalized)	N	N	N
Software Packages Unique to SPED (capitalized)	Y	Y	Y
State Adopted Textbooks	N	N	N
Supplemental Textbooks/CDs/DVDs	Y	Y	Y
Televisions/Monitors for Instructional Activities Unique to SPED (capitalized)	Y	Y	Y
Vehicles for SPED students	4	4	4
Wheelchairs (in school use only) (capitalized)	Y	Y	N
Whiteboards, only if LEA does not provide whiteboards for all classrooms (capitalized)	Y	Y	Y

¹ Allowable with appropriate justification.

² Allowable only with appropriate justification (routine office equipment is not allowable).

³ Voluntary CEIS preschool funds can be used for CEIS services for nondisabled, struggling children grades K-12 (mandatory CCEIS preschool funds can be used primarily, but not exclusively for children currently identified as needing special education or related services ages 3 through grade 12); CEIS funds may not be used for preschool children.

⁴ Allowable. Passenger vehicles for transporting students with disabilities to and from school (including to and from community-based instruction or to and from a RDSPD) are allowable. According to Texas Transportation Code Section 541.201, a passenger vehicle is designed to accommodate 10 or fewer passengers, including the operator. Therefore, the passenger vehicle purchased with special education funds must not exceed a manufacturer's seating capacity of 10 (including the driver). A bus is designed for carrying more than 10 persons and meets the stringent school bus safety

standards issued by the federal government and recommended by the National Standards Conference on School Transportation. If the LEA needs to transport 10 or more children, a bus must be used instead of a passenger vehicle. It is not allowable to purchase or use a personal vehicle designed or rated by the manufacturer with a seating capacity of more than 10 persons (including the driver) to transport students.

⁵ Allowable. Buses must be reasonable and necessary for proper implementation of IDEA regulations. LEAs may purchase adapted buses to meet the transportation needs of students with disabilities whose IEPs include transportation as a related service. This bus should not be used to transport nondisabled students. Buses that transport nondisabled students may not be purchased with special education funds. IDEA regulations do not require LEAs to transport children with disabilities in separate vehicles, isolated from their peers. In fact, many children with disabilities can receive the same transportation provided to nondisabled children, consistent with the least restrictive environment requirements in 34 CFR 300.114 through 300.120. According to Kenai Peninsula (Ak) Borough Sch. Dist., 20 IDELR 673 (OCR 1993), when the student with disabilities' transportation needs can be met on the regular education bus, the student should not be placed on the special education bus simply because he or she is disabled.

In the OSEP Letter to Lutjeharms, 20 IDELR 180 (OSEP 1993), the Office for Special Education Programs concluded that in limited circumstances it is possible for a non-IDEA qualifying child to access an IDEA-B funded school bus, e.g., a nondisabled sibling of a student with a disability rides the special education bus with their sibling. Very strict circumstances apply. Firstly, the vehicle would have to make the same trip and incur the same expense whether or not the nondisabled child was riding the bus. Secondly, the nondisabled child could not displace a child with a disability from the vehicle. Finally, the district can't try to use the IDEA-B funds to purchase or operate vehicles that are too large for the intended purpose of providing transportation to children with disabilities in order to provide seating capacity on those vehicles for nondisabled children, thereby avoiding cost allocations from other sources of funds.

This exception for limited circumstances does not imply that an LEA may purchase a bus with special education funds to transport all students. If an LEA purchases a bus with IDEA-B funds to transport all children, the LEA would be violating the supplement, not supplant requirements of IDEA-B.

⁶ Allowable. Data management systems may be coded to 6200, 6300, 6500, or 6600, depending on the specific circumstances of the transaction. Failure of the LEA to properly classify the cost may result in an audit finding. Approval of budgeted costs on the grant application pertains only to the allowability of the activity/cost item and not its calculation (unit cost multiplied by quantity) or accounting treatment (class/object category). LEAs may not obligate or expend grant funds for multi-year software subscriptions or multi-year maintenance fees, because these business arrangements provide a benefit for a period longer than the grant period. However, the cost of a perpetual license is allowable as long as the maintenance fee associated with the perpetual license is paid annually during the grant period. The LEA should consult the [FAR Module of the FASRG](#) or contact the Division of Financial Compliance at financialaccountability@tea.texas.gov for guidance on classifying codes.

Building Purchase, Construction, or Improvements — Class/Object Code 6629

TEA does not allow construction of new facilities or alteration of existing facilities with special education funds.

Site preparation costs for portable buildings or playground equipment is considered construction and is not allowable with any funds within this grant application.

Appendix B. Proportionate Share Calculation

IDEA requires school districts to provide special education services to students with disabilities who are parentally placed in nonpublic schools which are located in the school district boundaries. The information below is provided to assist school districts with the calculation of the proportionate share of IDEA funds that should be used to provide special education services to parentally-placed private school students with disabilities. Proportionate share amounts are automatically calculated once the LEA submits data in **Part 4** and **Part 5** of the PS3502.

IDEA-B Formula Calculation for Proportionate Share

The information below is provided to assist school districts with the calculation of the proportionate share of IDEA funds that should be used to provide special education and/or related services to parentally-placed private school students with disabilities.

Step One

Calculating Average Allocation per Eligible Child

Total Allocation = Average Allocation

Total Number of Eligible Children as of the last Friday in October, annual child count

The following students should be included:

- Students enrolled in public school, ages 3–21
- Students dually enrolled in public and private school, ages 3–4*
- Students parentally placed in private school(s), ages 3–21

*ages 3–4 = an eligible student ages 3 or 4 shall have the right to "dual enroll" in both the public school and the private school beginning on the student's third birthday and continuing until the end of the school year in which the student turns five or until the student is eligible to attend a district's public school kindergarten program, whichever comes first (TAC 89.1096)

Step Two

Calculating the Amount to Be Expended for Parentally-placed Children with Disabilities

{Average Allocation} x {Number of parentally-placed children with disabilities as of the last Friday in October, annual child count} = Amount to be Expended

- Include parentally-placed in private school, ages 3–21
- Exclude dually enrolled in public and private school(s), ages 3–4*

IDEA-B Preschool Calculation for Proportionate Share

The information below is provided to assist school districts with the calculation of the proportionate share of IDEA funds that should be used to provide special education and/or related services to parentally-placed private school students with disabilities ages 3–5.

Step One

Calculating Average Allocation per Eligible Child

Total Allocation = Average Allocation

Total Number of Eligible Children as of the last Friday in October, annual child count

The following students should be included:

- Students enrolled in public school, ages 3–5
- Students dually enrolled in public and private school, ages 3–4*
- Students parentally-placed in private school, ages 3–5

Step Two

Calculating the Amount to Be Expended for Parentally-placed Children with Disabilities

{Average Allocation} x {Number of parentally-placed children with disabilities as of the last Friday in October, annual child count} = Amount to be Expended

- Include parentally-placed in private school, ages 3–5
- Exclude dually enrolled in public and private school, ages 3–4*