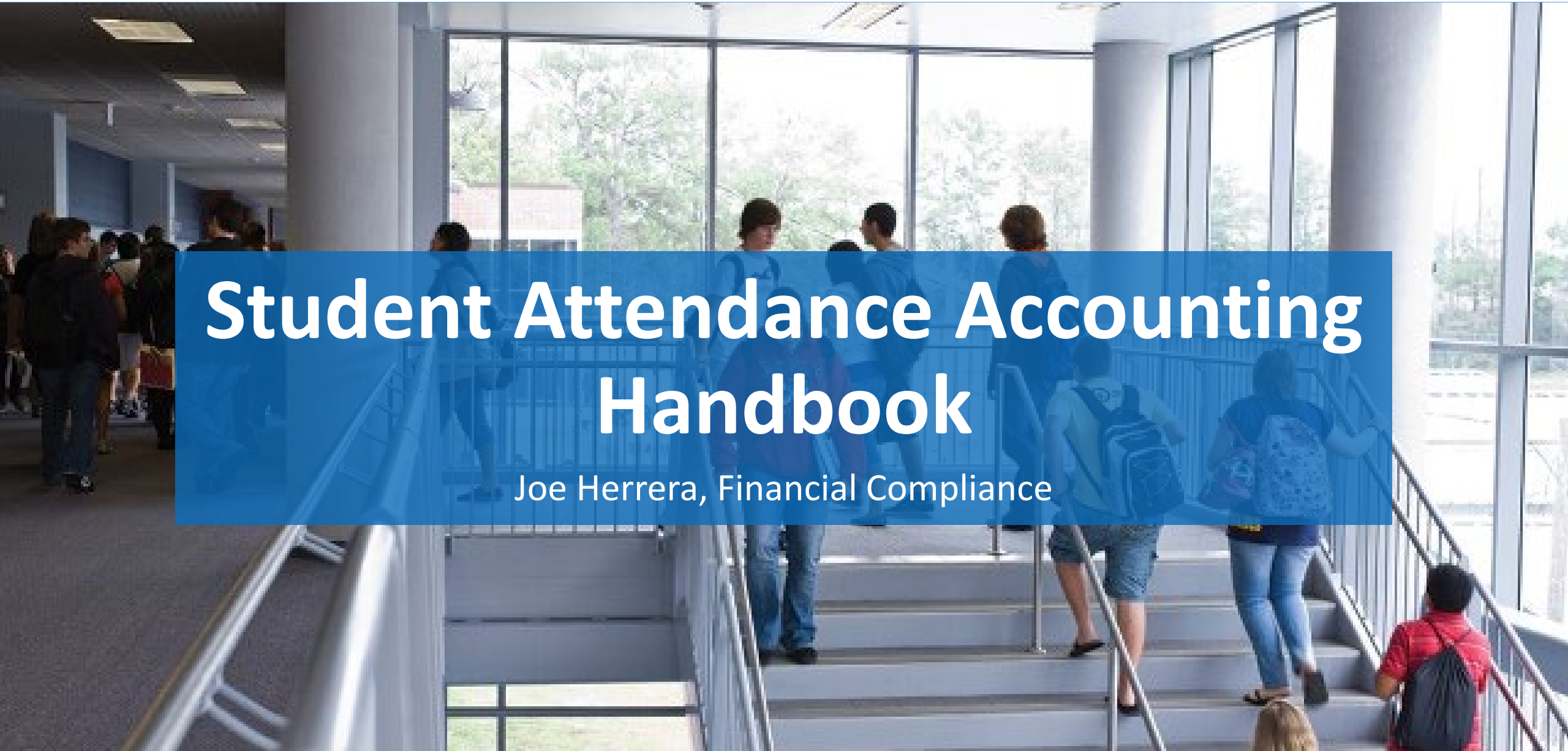
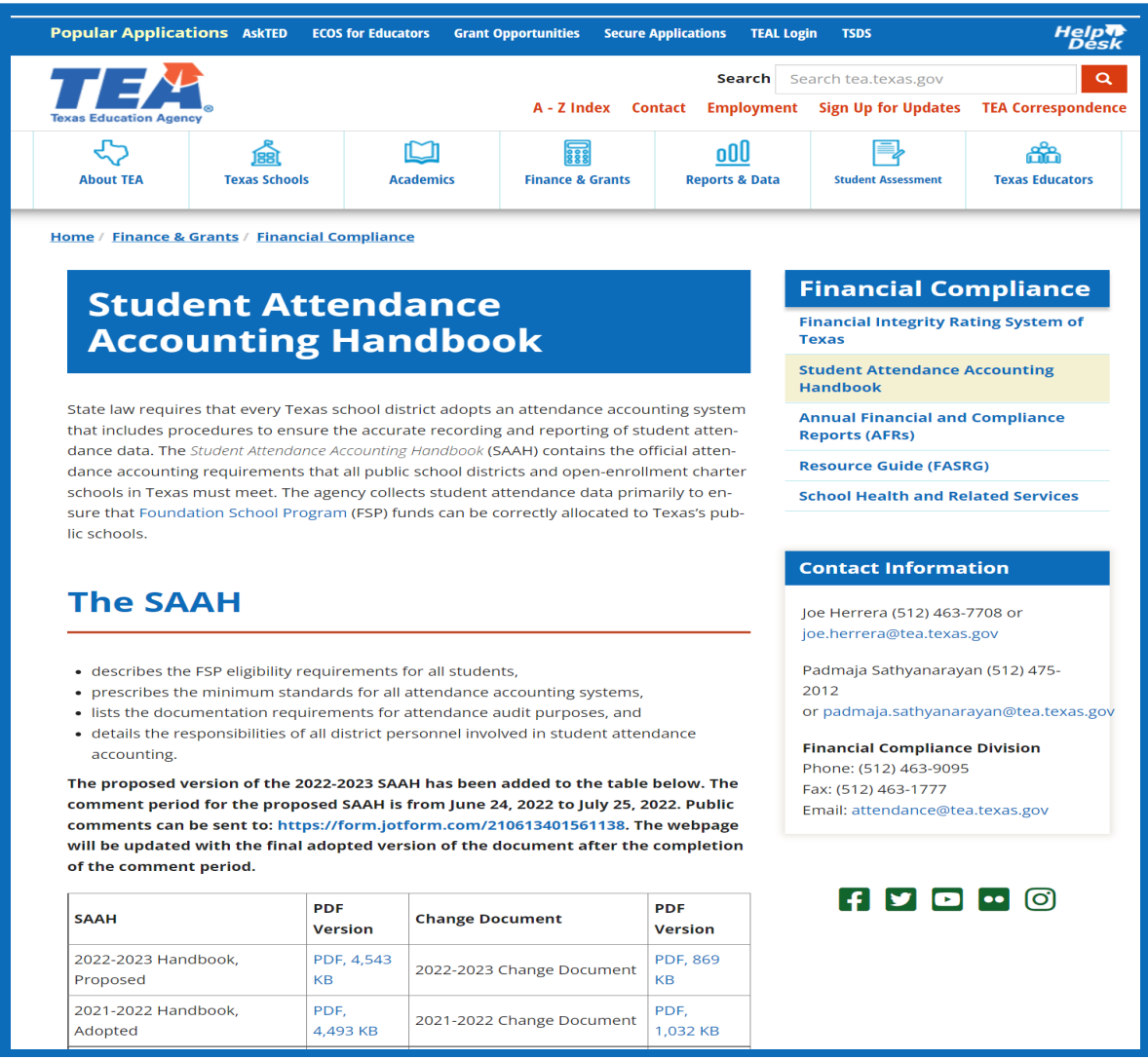


Student Attendance Accounting Handbook

Joe Herrera, Financial Compliance

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Student Attendance Accounting Handbook

State law requires that every Texas school district adopts an attendance accounting system that includes procedures to ensure the accurate recording and reporting of student attendance data. The *Student Attendance Accounting Handbook* (SAAH) contains the official attendance accounting requirements that all public school districts and open-enrollment charter schools in Texas must meet. The agency collects student attendance data primarily to ensure that Foundation School Program (FSP) funds can be correctly allocated to Texas's public schools.

The SAAH

- describes the FSP eligibility requirements for all students,
- prescribes the minimum standards for all attendance accounting systems,
- lists the documentation requirements for attendance audit purposes, and
- details the responsibilities of all district personnel involved in student attendance accounting.

The proposed version of the 2022-2023 SAAH has been added to the table below. The comment period for the proposed SAAH is from June 24, 2022 to July 25, 2022. Public comments can be sent to: https://form.jotform.com/210613401561138. The webpage will be updated with the final adopted version of the document after the completion of the comment period.

SAAH	PDF Version	Change Document	PDF Version
2022-2023 Handbook, Proposed	PDF, 4,543 KB	2022-2023 Change Document	PDF, 869 KB
2021-2022 Handbook, Adopted	PDF, 4,493 KB	2021-2022 Change Document	PDF, 1,032 KB

Financial Compliance

- Financial Integrity Rating System of Texas
- Student Attendance Accounting Handbook
- Annual Financial and Compliance Reports (AFRs)
- Resource Guide (FASRG)
- School Health and Related Services

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SAAH: Why and How

TEC 48.004

Statutory Citations Relating to Amendment to 19 TAC Chapter 129, Student Attendance, Subchapter AA, Commissioner's Rules, §129.1025, Adoption by Reference: Student Attendance Accounting Handbook

SAAH by Section: 1-13

- 1: Overview
- 2: Audit Requirements
  - general, system, documentation
- 3: Attendance
  - responsibilities, attendance taking, caler
- 4: Special Education
  - ECSE
- 5: Career and Technology (CTE)
  - contact hours, documentation
- 6: Emergent Bilinguals/English Learne
- 7: Prekindergarten
- 8: Gifted/Talented
- 9: Pregnancy Related Services
- 10: AEP and Disciplinary Removals
- 11: Nontraditional Programs
  - dual credit, OFSDP
- 12: Virtual Remote and Electronic Learning
- 13: Appendix / Glossary



Proposed
2026-2027 Updates

SAAH Section 1.6 How to Use This Handbook

	data, and examples.
Section 10 Alternative Education Programs (AEPS) and Disciplinary Removals	**Alternative Education Programs and Disciplinary Removals** discusses various alternative education programs, ~~in-school~~ **suspension programs**, and education programs for incarcerated youth, as well as disciplinary removals.
Section 11 Nontraditional Programs	**Nontraditional Programs** discusses education programs that have alternative methods of funding or are provided in alternative settings.
Section 12 Virtual, Hybrid, Remote, and Electronic Instruction	**Virtual, Hybrid, Remote, and Electronic Instruction** discusses **virtual and hybrid instruction**, Texas Virtual School Network (TXVSN) programs and courses, other online courses, remote instruction, and self-paced computer courses.

SAAH Section 1.7 Significant Changes

1.7 Significant Changes

The Change Document describes the significant changes from the 2025–2026 handbook. For a comprehensive list of changes, see the Change Document at http://tea.texas.gov/Finance_and_Grants/Financial_Compliance/Student Attendance Accounting Handbook/.

At the time of posting this handbook, TEA is in the process of updating the details of how the state special education allotment will be calculated and distributed based on the TEC, §§48.102, 48.1021, and 48.1022, effective September 1, 2026. Readers are advised to coordinate all references to special education throughout this handbook with TEA's special education funding transition materials and the most recently adopted commissioner rules in the TAC, which will be made available as they are finalized. These references include, but are not limited to, special education instructional setting codes and descriptions, contact hours, weights, full-time equivalents, required data and reports that must be available for an audit, all examples in various sections that relate to special education data reporting, and how special education contact hours intersect with career and technical education. Because the system effective prior to September 1, 2026, will be transitioning to the new system throughout the 2026-2027 school year, most of the 2025-2026 special education references will remain in this version of the 2026-2027 handbook until the funding and accounting system is completely transitioned.

SAAH Section 2 Audit Requirements

Section 2 Audit Requirements

As stated in Section 1 Overview, the superintendent of schools is responsible for the safekeeping of all attendance records and reports. Your district may store these records or reports in a central office or at the respective school campuses. Regardless of where they are stored, the records must be readily available for audit[7] by TEA. **Incomplete or inaccurate data will result in attendance not being allowed.**

Note: At the time of posting this handbook, TEA is in the process of updating the details of how the state special education allotment will be calculated and distributed based on the TEC, §§48.102, 48.1021, and 48.1022, effective September 1, 2026. Readers are advised to coordinate all references to special education throughout this handbook with TEA's special education funding transition materials and the most recently adopted commissioner rules in the TAC, which will be made available as they are finalized. These references include, but are not limited to, special education instructional setting codes and descriptions, contact hours, weights, full-time equivalents, required data and reports that must be available for an audit, all examples in various sections that relate to special education data reporting, and how special education contact hours intersect with career and technical education. Because the system effective prior to September 1, 2026, will be transitioning to the new system throughout the 2026-2027 school year, most of the 2025-2026 special education references will remain in this version of the 2026-2027 handbook until the funding and accounting system is completely transitioned.

SAAH Section 2.3.1 Student Detail Report

- special education instructional setting code (Section 4 Special Education) **(to be phased out during the 2026-2027 school year)**
- **special education educational environment (beginning with admission, review, and dismissal (ARD) committee decisions made in the 2026-2027 school year)**
- speech therapy indicator code (Section 4 Special Education) **(to be phased out during the 2026-2027 school year)**
- bilingual program type code and English as a Second Language (ESL) program type (Section 6 Bilingual/English as a Second Language (ESL))
- gifted/talented indicator (Section 8 Gifted/Talented)
- PRS indicator (Section 9 Pregnancy-Related Services (PRS)), where applicable

12. the student's absences (from the official attendance snapshot) by date for each six-week reporting period
13. the following, by six-week reporting period:

SAAH Section 2.3.2 Campus Summary Report

6. campus total for all grades for all data required in item 5 above
7. total days absent reported by date for entire calendar
8. campus ADA (regular classroom eligible participation, bilingual/ESL, PRS, mainstream, early education allotment, and residential)
9. total eligible days present and total contact hours for all CTE codes (V1–V3), if applicable
10. total eligible days present, total contact hours, and total excess contact hours for all special education instructional settings, including speech therapy, if applicable **(to be phased out in the 2026-2027 school year)**
11. full-time equivalent (FTE) calculations for all special programs reported for data required in items 9 and 10 **(special education FTEs to be phased out in the 2026-2027 school year)**
12. total number of students, by grade, who were served in a state-approved gifted/talented program, if applicable

SAAH Section 2.3.3 District Summary Report

9. total eligible days present, total contact hours, and total excess contact hours for all special education instructional settings, including speech therapy, if applicable (to be phased out in the 2026-2027 school year)
10. FTE calculations for all special programs reported for data required in items 8 and 9 **(special education FTEs to be phased out in the 2026-2027 school year)**
11. total number of students, by grade, who were served in a state-approved gifted/talented program, if applicable

SAAH Section 2.3.3 District Summary Report

District Summary Reports should be generated each six-week reporting period and reviewed by the superintendent or the superintendent's designee. The person reviewing the report should do the following:

- Scrutinize regular attendance totals and special program attendance totals based on approximate membership.
- Investigate all data totals that have an exceptionally high value or a value of zero.
- Compare current year totals to prior year totals to detect unreasonable differences.

~~[Charter schools (including those authorized under the TEC, Chapter 12, Subchapter G) are required to submit six-week District Summary Report data via the FSP payment system.]~~

SAAH Section 3 General Attendance Requirements

Section 3 General Attendance Requirements

This section provides information on general attendance reporting requirements.

Note: At the time of posting this handbook, TEA is in the process of updating the details of how the state special education allotment will be calculated and distributed based on the TEC, §§48.102, 48.1021, and 48.1022, effective September 1, 2026. Readers are advised to coordinate all references to special education throughout this handbook with TEA's special education funding transition materials and the most recently adopted commissioner rules in the TAC, which will be made available as they are finalized. These references include, but are not limited to, special education instructional setting codes and descriptions, contact hours, weights, full-time equivalents, required data and reports that must be available for an audit, all examples in various sections that relate to special education data reporting, and how special education contact hours intersect with career and technical education. Because the system effective prior to September 1, 2026, will be transitioning to the new system throughout the 2026-2027 school year, most of the 2025-2026 special education references will remain in this version of the 2026-2027 handbook until the funding and accounting system is completely transitioned.

SAAH Section 3.2.2.4 Funding Eligibility of Students Who Have Met All Graduation Requirements

If a student has completed all the requirements for a high school diploma, the student is not eligible to continue to generate ADA for funding purposes. Exceptions are students who are eligible to graduate but who continue their education to meet the requirements of a higher high school diploma standard; ~~students enrolled in a TEA-designated Pathways in Technology Early College High School (P-TECH) and coded in TSDS PEIMS using StudentCharacteristic (E3063) 07 (P-TECH);~~ students who have not met the assessment requirements for graduation; students who are continuing enrollment to receive special education services; students who have returned to school to receive special education services after receiving a diploma, as determined by the student's admission, review, and dismissal (ARD) committee; **or students enrolled in a TEA-designated Pathways in Technology Early College High School (P-TECH) program and coded appropriately in TSDS PEIMS.** (See 3.2.2.5 Funding Eligibility of Students Who Have Met All Graduation Requirements Except Passing Required State Assessments and 3.2.3 Age Eligibility).

The following provides guidance on how to identify and code students in Pathways in Technology Early College High School (P-TECH) programs within the TSDS PEIMS for attendance and funding eligibility:

- **Students in grades 9 to 12 participating in P-TECH must be coded with StudentCharacteristic (E3063) 07 (P-TECH).**
- **Students in the fifth year ("Year 5") of P-TECH must be coded with both StudentCharacteristic (E3063) 07 (P-TECH) and 26 (P-TECH, Year 5).**
- **Students in the sixth year ("Year 6") of P-TECH must be coded with both StudentCharacteristic (E3063) 07 (P-TECH) and 27 (P-TECH, Year 6).**

SAAH 3.6.3 Requirements for a Student to Be Considered Present for FSP (Funding) Purposes

- is enrolled in a full-time virtual or hybrid campus under the TEC, Chapter 30B. See 12.2 Virtual and Hybrid Education for information on recording daily attendance.

- is enrolled in a full-time virtual or hybrid program, under the TEC, Chapter 30B, and meets the school system-approved instructional plan and policy. See 12.2 Virtual and Hybrid Education for information on recording daily attendance.

- Students who are enrolled in one or more virtual or hybrid courses, under the TEC, Chapter 30B, but attend a regular campus as part of the day and who are not scheduled to be on campus during the official attendance-taking time should have their attendance recorded during the part of the day they are on campus. See 3.6.2.2 Alternative Attendance-Taking Time for Certain Student Populations for instructions on how to record attendance for these students.

SAAH 3.8 Calendar

Full-day Virtual **or Hybrid** Campus with Its Own CDCN	75,600			Provide 75,600 minutes of operation along with any applicable waivers.

• **Virtual and Hybrid Dropout Recovery Campus(es) or Program(s)** • Day Treatment Facility • Residential Treatment Facility • Psychiatric Hospital		43,200		

SAAH 3.8.1.1 Makeup Days

Note: Beginning with the 2026-2027 school year, your adopted district calendar must include ~~additional minutes or bad weather makeup days to account for at least two bad weather or other missed school days related to health and safety concerns.~~ two designated makeup days or additional surplus minutes equal to two days. If your district chooses to reconcile missed days with two makeup days rather than additional surplus minutes, these days must be clearly designated on the calendar.

SAAH 3.8.1.2 Missed School Day Waivers

District and charter schools applying for a missed school day waiver must submit their applications as soon as possible after the missed school day so that **PEIMS** six-week report submissions are accurate.

SAAH 3.8.1.4 Staff Development Waivers

~~Note: Effective with the 2025–2026 school year,~~ Districts and open-enrollment charter schools that are four-day-school-week LEAs are currently not eligible to receive a staff development waiver.

SAAH 3.8.2 Closures for Bad Weather or Other Issues of Health or Safety

Our school district or charter school closed all campuses for two days for a weather, health, or safety reason. Both scheduled makeup day dates have passed.	Determine if your district or charter school will have enough minutes built into the board-approved calendar to make up for the missed days. If not, choose two new makeup days to make up the missed days. Show the days that schools were closed as holidays or other nonschool days in your district's or charter school's student attendance accounting software calendar so that the days are not reported to TSDS PEIMS. ~~Additionally, for charter schools: Ensure that a charter school's student attendance accounting software calendar is adjusted, per the above policy, prior to generating and submitting the Six Week District Summary Attendance report in the FSP System.~~

SAAH Section 4 Special Education

For the 2026-2027 school year, the commissioner will determine the formulas through which school districts receive funding under the TEC, §48.102 and §48.1021. In determining the formulas, the commissioner will ensure the estimated statewide amount provided by the sum of the allotments under the TEC, §48.102 and §48.1021, for the 2026-2027 school year is approximately $250 million greater than the amount that would have been provided under the allotment under the TEC, §48.102, as that section existed on September 1, 2025, for that school year, calculating both amounts using the basic allotment in effect for the 2026-2027 school year. See the TEC, §48.1022(b).

Each school system must use TEA's special education funding transition materials and comply with applicable funding rules in conjunction with this and other sections of the Student Attendance Accounting Handbook to ensure accurate reporting regarding special education.

~~**Note:** In this handbook, the term "instructional setting" means the same as the term "instructional arrangement/setting." The term "special education services" includes related services~~.

SAAH Section 4.1 Responsibility

If you have any questions for the ~~Department of Special Education~~ **Office of Special Populations and Student Supports** staff, please contact them at sped@tea.texas.gov.

SAAH Section 4.7.1 Code 00-No Instructional Setting (Speech Therapy)

A student will have an instructional setting code of 00 reported on the TSDS PEIMS StudentSpecialEducationProgramAssociation Entity when:

- a student is receiving speech therapy ~~(regardless of whether the therapy is provided by a push-in model in a general education classroom or pull-out model in another location)~~ and no other special education instructional or related services; or
- a student is receiving speech therapy and one or more related services (supportive services that do not constitute instructional services such as occupational therapy, physical therapy, etc.) **but** no special education instructional services.

The above is true regardless of whether the therapy and related services, if applicable, are provided by a push-in model in a general education classroom/setting or a pull-out model in another location.

SAAH Instructional Setting Codes

- 4.7.2 Code 01 - Homebound
  - 4.7.2.5 Homebound Funding and Homebound Documentation Requirements
- 4.7.4 Code 45 – Full-Time Early Childhood Special Education Setting
- 4.7.11 Code 41 or 42 – Resource Room/Services
- 4.7.15 Code 50 – Residential Nonpublic Services
- 4.7.16 Code 60 – Nonpublic School Day

SAAH Section 4.9 Childhood Special Education (ECSE) Services

Eligible children with disabilities aged three through 21 years are entitled to receive a FAPE under IDEA. In Texas, special education and related services for eligible children with disabilities, aged three through five years (not in kindergarten), have historically been referred to as preschool programs for children with disabilities (PPCD). ~~In an effort to clarify and promote understanding that a child who qualifies for these services must be served in the least restrictive environment specified in the child's IEP, TEA will phase out references to PPCD in this and other TEA publications beginning with the 2025–2026 school year. Instead, children aged three through five (not in kindergarten) who qualify for special education and related services will receive services through ECSE.~~

SAAH Section 4.9 Childhood Special Education (ECSE) Services

To generate ADA for a student in a pre-k classroom who receives special education services during pre-k time (either pull-out or push-in) but is not eligible for free pre-k, a certified special education teacher or a teacher who is dually certified in pre-k and special education must provide instruction during the pre-k classroom time. ADA can be generated if the student receives at least two hours but less than four hours of instruction from a certified special education teacher (half-day ADA, code 2), or four or more hours of instruction from a certified special education teacher (full-day ADA, code 1). Only the time spent receiving instruction from a certified special education teacher counts toward the two through four hour rule for ADA eligibility.

SAAH Section 4.9 Childhood Special Education (ECSE) Services

For coding examples, see the chart on the following page. For additional examples, see the applicable examples in 7.6 Examples. **The Guidance for the Student Attendance Accounting Handbook (SAAH) Early Childhood Special Education (ECSE) and Prekindergarten (Pre-K) Program Coding Chart: Question and Answer Document is to be used in conjunction with the SAAH, and contains helpful information when determining codes for students who receive ECSE services.**

SAAH Section 4.9 Childhood Special Education (ECSE) Services

QUESTION AND ANSWER DOCUMENT: SAAH

How should school personnel utilize the SAAH ECSE services and pre-K programs charts?

The SAAH charts should be used in conjunction with the current SAAH handbook and **not** in isolation. The SAAH outlines the following information through an example coding chart in the 4.9.3 ECSE Services and Pre-K Programs section of the SAAH.

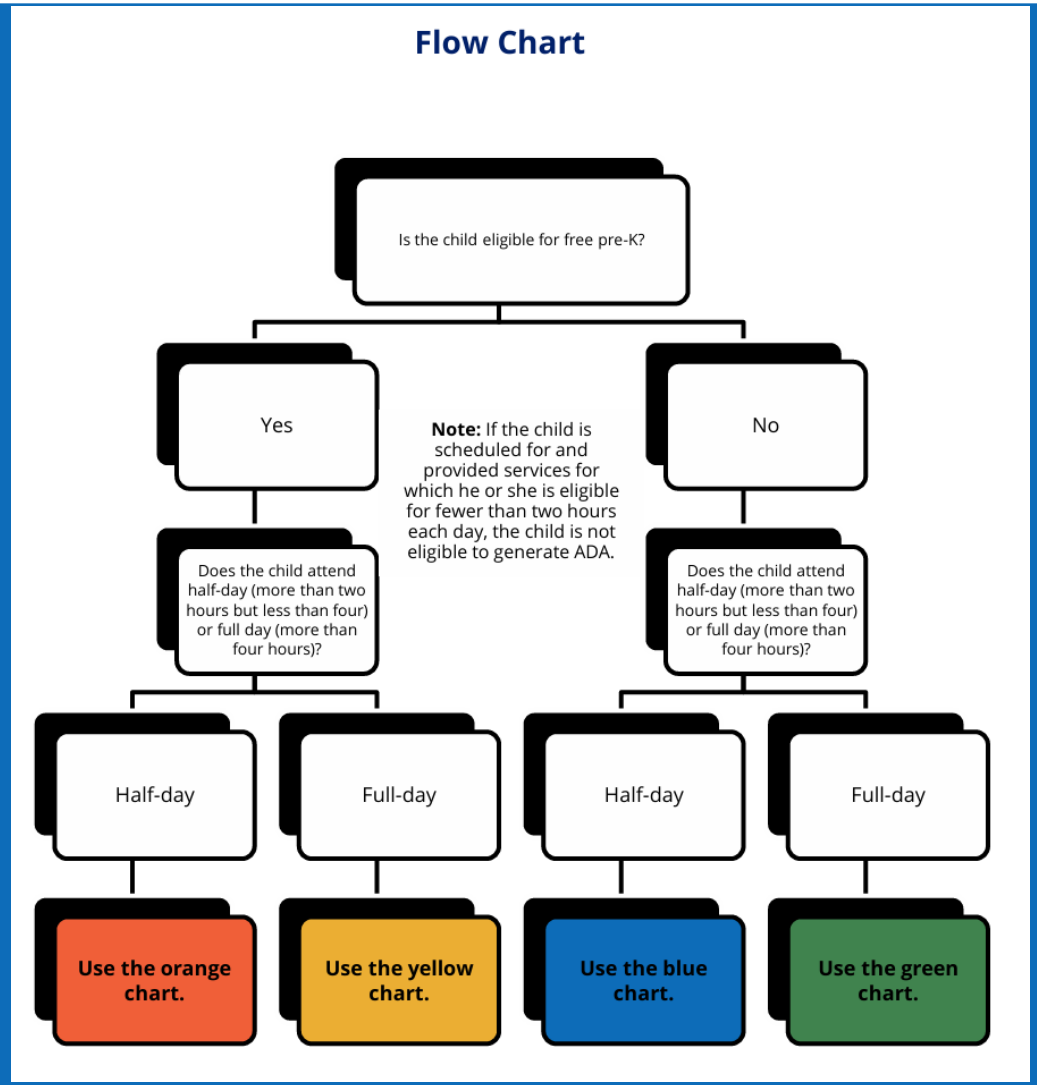
Not ALL possible examples are listed in these charts. ***(*Added April 2026)***

The following charts do not include the ECSE indicator code, ECI indicator code, or the Child Count columns that are included in the full chart in the SAAH.

Step 1: Use the flowchart to determine which SAAH ECSE services and pre-K programs chart to use to determine the ADA eligibility and instructional setting codes.

Step 2: Within the selected chart, read the descriptions in the first column to establish the child's instructional setting code based on their frequency, duration, and location.

SAAH Section 4.9 Childhood Special Education (ECSE) Services



SAAH Section 4.9 Childhood Special Education (ECSE) Services

Coding Chart 1: ECSE Services and Pre-k*													
	Student Age[1]	ADA Elig. Code	Instructional Setting Code	Grade Level	ECSE Ind.	ECI Ind	Child Count	ADA Elig. Code	Instructional Setting Code	Grade Level	ECSE Ind.	ECI Ind	Child Count
		Coding Information for Student Who Is Eligible for Both Special Education AND Free Pre-k						Coding Information for Student Who Is Eligible for Special Education BUT Ineligible for Free Pre-k[2]					
served in the pre-k classroom by pre-k and special education teachers for ½ day (at least 2 but fewer than 4 hours)[3] **(push-in supports)**	3 or 4	2 half-day	40	pre-k	1	0	3	2 half-day	40	EE	1	0	3
served in the pre-k classroom by pre-k and special education teachers for full day (at least 4 hours)[3] **(push-in supports)**	3 or 4	1 full-day	40	pre-k	1	0	3	1 full-day	40	EE	1	0	3
served in the pre-k classroom by pre-k teacher for full day (at least 4 hours) and special education teacher delivers special education services for ½ day (at least 2 but fewer than 4 hours) during the pre-k classroom time (push-in supports)	3 or 4	1 full-day	40	pre-k	1	0	3	2 half-day	40	EE	1	0	3
served in the pre-k classroom by pre-k teacher for ½ day (at least 2 but fewer than 4 hours) with indirect and/or consultative services by special education teacher less than 2 hrs/day	3 or 4	2 half-day	40	pre-k	1	0	3	5 ineligible half-day	40	EE	1	0	3
served in the pre-k classroom by pre-k teacher for full day (at least 4 hours) with indirect and/or consultative services by special education teacher less than 2 hrs/day	3 or 4	2 half-day	40	pre-k	1	0	3	4 ineligible full-day	40	EE	1	0	3
served in the ½ day **(at least 2 but fewer than 4 hours)** pre-k classroom by pre-k teacher but leaves for special education and related services **during that ½ day period** in a self-contained (S-C) environment less than 21% of **that time**	3 or 4	2 half-day	41	pre-k	1	0	3	5 ineligible half-day	41	EE	1	0	3
served in the ½ day **(at least 2 but fewer than 4 hours)** pre-k classroom by pre-k teacher but leaves for special education and related services **during that ½ day period** in a S-C environment at least 21% but less than 50% of **that time**	3 or 4	2 half-day	42	pre-k	1	0	3	5 ineligible half-day	42	EE	1	0	3
served in the ½ day **(at least 2 but fewer than 4 hours)** pre-k classroom by pre-k teacher but leaves for special education and related services during **that ½ day period** in a S-C environment at least 50% but less than 60% of **that time (For purposes of this example, the half day period is 3 hours, so that equates to between 90 and 108 minutes in a special education setting; if the ½ day period results in special education and related services being provided for at least 2 hours [120 minutes], then the child not eligible for free pre-k would be coded 2 half-day.)**	3 or 4	2 half-day	43	pre-k	1	0	3	5 ineligible half-day	43	EE	1	0	3

SAAH Section 5 Career and Technical Education (CTE)

Note: At the time of posting this handbook, TEA is in the process of updating the details of how the state special education allotment will be calculated and distributed based on the TEC, §§48.102, 48.1021, and 48.1022, effective September 1, 2026. Readers are advised to coordinate all references to special education throughout this handbook with TEA's special education funding transition materials and the most recently adopted commissioner rules in the TAC, which will be made available as they are finalized. These references include, but are not limited to, special education instructional setting codes and descriptions, contact hours, weights, full-time equivalents, required data and reports that must be available for an audit, all examples in various sections that relate to special education data reporting, and how special education contact hours intersect with career and technical education. Because the system effective prior to September 1, 2026, will be transitioning to the new system throughout the 2026-2027 school year, most of the 2025-2026 special education references will remain in this version of the 2026-2027 handbook until the funding and accounting system is completely transitioned.

SAAH Section 5.2.2 Eligibility of Courses for Funding

Students enrolled at a TEA-designated P-TECH campus will generate ~~$50~~ **$150** for each student in ADA. The campus must be designated by TEA and listed in the references section of the Texas Education Standards. Campuses report the students enrolled in the TEA-designated P-TECH program in TSDS PEIMS submissions 1 and 3 using the data element StudentCharacteristic (E3063).

The following P-TECH students will generate funding in TSDS PEIMS submission 3:

- **P-TECH students in grades 9 through 12 who are coded with the descriptor 07 (P-TECH)**
- **P-TECH students in the Year 5 program who are coded with the StudentCharacteristic (E3063) descriptor 07 (P-TECH) and the StudentCharacteristic (E3063) descriptor 26 (P-TECH, Year 5)**
- **P-TECH students in the Year 6 program who are coded with the StudentCharacteristic (E3063) descriptor 07 (P-TECH) and the StudentCharacteristic (E3063) descriptor 27 (P-TECH, Year 6)**

SAAH Section 5.2.2 Eligibility of Courses for Funding

~~**Funding students enrolled in a New Tech Network (NTN) school**~~

~~Students enrolled on campuses that have an active agreement with the NTN will generate $50 or each student in ADA (grades seven through 12 only). The campus must have an active agreement with the NTN and be listed in the references section of the Texas Education Standards. Campuses report the students enrolled on NTN campus in TSDS PEIMS submissions 1 and 3 using the data element StudentCharacteristic (E3063). Students coded with the descriptor 08 (New Tech) in TSDS PEIMS submission 3 will be funded.~~

SAAH Section 5.5.1 Special Instructions for Districts Operating Block Schedules

~~If an LEA operates block schedules in which class periods are not in equal length increments, use the chart above to determine the CTE V-code to assign to each CTE course.~~

Each CTE course must be reviewed separately to determine the average minutes per day students attend that course. **Average minutes per day must be computed by reviewing a complete cycle of courses. An example is when a course meets on Monday, Wednesday, and Friday on "A" weeks and on Tuesday and Thursday on "B" weeks. To calculate the appropriate V-code, add the number of minutes the CTE course is scheduled for a complete cycle of courses and divide by the number of days the course is scheduled during the cycle of courses.** To receive CTE weighted funding, course periods are required to be a minimum of 45 minutes in length on standard/regular bell schedule days.

Once LEA personnel have determined average minutes, they assign the applicable code to each CTE course. ~~They then assign all students attending that CTE course the corresponding CTE code.~~

SAAH Section 6.3 Initial Program Placement/Eligibility

To be eligible for participation in the bilingual or ESL program, a student must meet the following requirements:

- have a language other than English indicated on the HLS
- be identified as an EB student based on scoring below fluent level on the state-approved English language proficiency assessment for identification as follows (19 TAC §89.1226(f)):
  - in pre-k **(including children coded as EE)** through grade one, the student's score from the listening and speaking components on the state-approved English language proficiency test for identification is below the level designated for English proficiency
  - in grades two through 12, the student's score from the listening, speaking, reading, and writing components on the state-approved English language proficiency test for identification is below the level designated for English proficiency

SAAH Section 6.3 Initial Program Placement/Eligibility

To be eligible for participation in the bilingual or ESL program, a student must meet the following requirements:

- have a language other than English indicated on the HLS
- be identified as an EB student based on scoring below fluent level on the state-approved English language proficiency assessment for identification as follows (19 TAC §89.1226(f)):
  - in pre-k **(including children coded as EE)** through grade one, the student's score from the listening and speaking components on the state-approved English language proficiency test for identification is below the level designated for English proficiency
  - in grades two through 12, the student's score from the listening, speaking, reading, and writing components on the state-approved English language proficiency test for identification is below the level designated for English proficiency

SAAH Section 7 Prekindergarten (Pre-k)

Note: At the time of posting this handbook, TEA is in the process of updating the details of how the state special education allotment will be calculated and distributed based on the TEC, §§48.102, 48.1021, and 48.1022, effective September 1, 2026. Readers are advised to coordinate all references to special education throughout this handbook with TEA's special education funding transition materials and the most recently adopted commissioner rules in the TAC, which will be made available as they are finalized. These references include, but are not limited to, special education instructional setting codes and descriptions, contact hours, weights, full-time equivalents, required data and reports that must be available for an audit, all examples in various sections that relate to special education data reporting, and how special education contact hours intersect with career and technical education. Because the system effective prior to September 1, 2026, will be transitioning to the new system throughout the 2026-2027 school year, most of the 2025-2026 special education references will remain in this version of the 2026-2027 handbook until the funding and accounting system is completely transitioned.

SAAH Section 9 Pregnancy Related Services

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SAAH Section 10 Alternative Education Programs (AEPs) and Disciplinary Removals

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SAAH Section 10.6.1 Student Required to Attend a JJAEP

Under the TEC, §37.0083, a student may be placed in a virtual expulsion program instead of a JJAEP. The district must be able to verify a student's daily participation, for the student to be counted in the district's ADA for state funding under the FSP.

SAAH Section 10.6.3 Out-of-School Suspension (OSS)

A principal or other appropriate administrator may ~~suspend~~ **assign an out-of-school suspension (OSS) to** a student who engages in conduct identified in the student code of conduct adopted under the TEC, §37.001, as conduct for which a student may be suspended.[194] A student in a grade level below grade three or who is experiencing homelessness may not be given an OSS unless engagement of a conduct that relates to the TEC, §37.005(c), occurs.

An OSS must not exceed three school days. Your district must count ~~a suspended~~ **an OSS** student absent if the student does not meet ADA requirements for attendance accounting purposes.

SAAH Section 11.5.1 ADSY Program Design and Waivers)

Professional development waivers do not count towards the required 175 days of instruction. Participating campuses are eligible for up to five days of ADSY waivers for missed instructional days throughout the year due to weather, health, or safety reasons. **There are no waivers available for the "up to 30" ADSY days themselves. The ADSY** waiver days are for the purpose of ensuring compliance with the 175 days of instruction requirement and are distinct from the Missed School Day waiver. LEAs that wish to request one or more ADSY waiver days must submit that request through the TEA waiver system under the ADSY waiver. If an LEA applies for and receives a missed school day waiver, the day(s) will count towards the 175-day total under the TEC, §48.0051(c). Depending on the situation, an LEA may need to apply for both the ADSY waiver and the Missed School Day waiver during the school year. However, both waivers would not be needed for the same date.

The ADSY waiver applies only to base calendar instructional days missed for health, weather, or safety reasons. This waiver supports compliance with the 175-day base calendar requirement. It does not apply to missed ADSY days. School systems pursuing the three-quarters-day pathway are strongly encouraged to plan for at least two additional ADSY days beyond the required 25 to keep the school system eligible for three-quarters-day formula funding if an ADSY day is missed.

SAAH Section 11.6.4 *Attendance Accounting and FSP Funding for OFSDP Participation through a Remote or Hybrid Dropout Recovery Education Program*

A remote or hybrid dropout recovery education program under the TEC, §29.081 (e-2), must operate as one of the following models under the TEC, Chapter 30B:

- **a full-time hybrid program as defined in the TEC, §30B.001;**
- **a full-time virtual program as defined in the TEC, §30B.001; or**
- **a full-time hybrid or virtual campus authorized under the TEC, Chapter 30B**

Online dropout recovery education programs under OFSDP must be able to track and report the number of minutes spent by an eligible student in each course so that minutes do not exceed the maximum allowed per course

SAAH Section 12 Virtual, Hybrid, Remote, and Electronic Instuction

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SAAH Section 12.2 Virtual and Hybrid Education

Senate Bill 569, passed during the 89th Texas Legislature, 2025, established the TEC, Chapter 30B. As a result of this legislation, school systems may offer virtual and hybrid instruction through a variety of models, including courses, programs, or campuses. [214]

The information and provisions in this subsection apply specifically to courses, programs, and campuses under the TEC, Chapter 30B. They do not apply to any other form of electronically delivered instruction. See 12.3 Texas Virtual School Network (TXVSN) for information on the TXVSN statewide course catalog and full-time online school program. See 12.4 Virtual Instruction Options for information on remote instruction. See 12.5 On-Campus Online Courses for requirements related to time spent in on-campus

SAAH Section 12.2 Virtual and Hybrid Education

online courses not provided through the TEC, Chapter 30B, or the TXVSN. See 12.6 Self-Paced Computer Courses for requirements related to time spent in self-paced computer courses.

For more information on virtual and hybrid education and to view the list of available courses, visit the virtual and hybrid education website at https://tea.texas.gov/academics/learning-support-and-programs/virtual-and-hybrid-education.

SAAH Section 12.2 Virtual and Hybrid Education

online courses not provided through the TEC, Chapter 30B, or the TXVSN. See 12.6 Self-Paced Computer Courses for requirements related to time spent in self-paced computer courses.

For more information on virtual and hybrid education and to view the list of available courses, visit the virtual and hybrid education website at https://tea.texas.gov/academics/learning-support-and-programs/virtual-and-hybrid-education.

SAAH Section 12.2 Virtual and Hybrid Education

12.2.1 Virtual and Hybrid Education Student Eligibility

A student who meets the eligibility requirements may enroll in a virtual or hybrid course, full-time program, or full-time campus.

12.2.1.1 Virtual and Hybrid Courses

A student enrolled in a school district or open-enrollment charter school is eligible to take virtual or hybrid courses.

12.2.1.2 Virtual and Hybrid Full-Time Programs

A student who meets the eligibility requirements to enroll in a brick-and-mortar campus of a school district or open-enrollment charter school is eligible to enroll in a virtual or hybrid program.

12.2.1.3 Virtual and Hybrid Full-Time Campuses

A student who is eligible to enroll in a public school in Texas is eligible to enroll in a full-time hybrid campus.[215]

SAAH Section 12.2 Virtual and Hybrid Education

A student is eligible to enroll in a full-time virtual campus if the student meets the following criteria:

- attended a public school in this state for a minimum of six weeks in the current school year or in the preceding school year;
- is enrolled in the first grade or a lower grade level in the school year in which the student first seeks to enroll in the full-time virtual campus;
- was not required to attend public school in this state due to nonresidence during the preceding school year;
- is a dependent of a member of the United States military who has been deployed; or
- has been placed in substitute care in this state.[216]

SAAH Section 12.2.2 Virtual and Hybrid Education Funding and Accounting

If an eligible student participates in a course, program, or campus offered under the TEC, Chapter 30B, the student is eligible to generate FSP funding in the same manner as a student who receives instruction in a traditional classroom generates FSP funding.

Virtual and hybrid courses must meet the course requirements outlined in the TEC, Chapter 30B. School systems must do the following:

- Certify that each course includes the appropriate TEKS and meets the National Standards for Quality Online Courses. [217]
- Provide instruction at the appropriate level of rigor for the grade level at which the course is offered and prepare students enrolled for the next grade level or subsequent course in a similar subject area. [218]
- Submit information on virtual courses to TEA to be published on the agency website. [219]

Any hybrid or virtual course offered to a student receiving special education services or other accommodations must be designed and delivered in a manner that meets the student's individual needs, consistent with the TEC, Chapter 29, Subchapter A, and with federal law, including IDEA, and Section 504 of the Rehabilitation Act of 1973, as applicable. [220]

SAAH Section 12.2.2.1 Virtual and Hybrid Courses

Key Definitions

Virtual Course refers to a course in which instruction and content are delivered synchronously or asynchronously primarily over the internet.

Hybrid Course refers to a course in which a student is in attendance in person for less than 90 percent of the minutes of instruction provided, and the instruction and content are delivered synchronously or asynchronously over the internet, in person, or through other means.

SAAH Section 12.2.2.1 Virtual and Hybrid Courses

For purposes of determining and reporting the ADA eligibility code of a student enrolled in one or more virtual or hybrid courses (that is, for purposes of determining whether the student is eligible for half-day or full-day attendance), the student must be scheduled for and provided at least 120 minutes of instruction per day to be eligible for half-day attendance, and at least 240 minutes of instruction per day to be eligible for full-day attendance. (See 3.2.2 Funding Eligibility for more information on ADA eligibility.)

The virtual or hybrid course counts toward the total instructional minutes required for eligibility. A campus may choose to set the virtual or hybrid course to have the same number of instructional minutes per day as the corresponding in-person course offered at the same school. (See 3.2.2 Funding Eligibility for more information on ADA eligibility.)

SAAH Section 12.2.2.1 Virtual and Hybrid Courses

A student taking four or more virtual or hybrid courses must be enrolled in a full-time virtual or hybrid program or campus.

For purposes of recording daily attendance for a student in a virtual or hybrid course, the student's daily attendance is determined by whether that student was present or absent on campus at the official attendance-taking time. If the student is not scheduled to be on campus at the official attendance-taking time, the student's daily attendance is determined by whether the student was present or absent at the

alternative attendance-taking time set for that student. See 3.6.2 Time of Day for Attendance Taking and 3.6.2.2 Alternative Attendance-Taking Time for Certain Student Populations.

TEA determines the ADA eligibility status of a student enrolled in a virtual or hybrid course for a semester based upon in-person attendance.

SAAH Section 12.2.2.1 Virtual and Hybrid Courses

A student taking four or more virtual or hybrid courses must be enrolled in a full-time virtual or hybrid program or campus.

For purposes of recording daily attendance for a student in a virtual or hybrid course, the student's daily attendance is determined by whether that student was present or absent on campus at the official attendance-taking time. If the student is not scheduled to be on campus at the official attendance-taking time, the student's daily attendance is determined by whether the student was present or absent at the

alternative attendance-taking time set for that student. See 3.6.2 Time of Day for Attendance Taking and 3.6.2.2 Alternative Attendance-Taking Time for Certain Student Populations.

TEA determines the ADA eligibility status of a student enrolled in a virtual or hybrid course for a semester based upon in-person attendance.

SAAH Section 12.2.2.2 Full-Time Virtual and Hybrid Programs

School systems are permitted to offer full-time virtual and hybrid programs under the TEC, Chapter 30B, within an existing brick-and-mortar campus, without additional authorization.

- Full-Time Virtual Program is an educational option where students attend almost entirely online, receiving instruction and content primarily via the internet, either synchronously or asynchronously, with minimal to no in-person attendance.
- Full-Time Hybrid Program is a full-time educational option where a student attends in-person classes for less than 90 percent of instructional time. Instruction can be delivered online (synchronously or asynchronously), in person, or through other methods. Hybrid programs may be organized so that courses are delivered partly in-person and partly online or scheduled such that students attend both virtual and in-person classes within the same school day, or through a combination of these methods.

SAAH Section 12.2.2.2 Full-Time Virtual and Hybrid Programs

Enrollment in these programs must be less than 50 percent of the total students enrolled at the campus. A district or open-enrollment charter school must have a locally approved instructional plan and clearly defined policies to inform implementation are recommended for effective program operation.

School systems operating full-time virtual or hybrid programs must meet the requirements of providing 75,600 operational minutes or 43,200 instructional minutes for qualifying programs. See 3.8 Calendar for more information. ADA eligibility for students enrolled in these programs is determined by the ADA eligibility code reported by the school system.

For purposes of determining and reporting the ADA eligibility code of a student enrolled in a full-time virtual or hybrid program, a student is considered scheduled for and provided instruction for courses taken with least 120 minutes of instruction per day for half-day attendance, or at least 240 minutes of instruction per day for full-day attendance.

SAAH Section 12.2.2.2 Full-Time Virtual and Hybrid Programs

For purposes of recording daily attendance for a student in a full-time virtual or hybrid program, the student's daily attendance is determined by the school system-approved instructional plan and policy. Attendance is taken daily and may be conducted anytime between 12:00 am and 11:59 pm each day the campus is open, or within a more specific time frame as specified by the school system's approved policy. School systems must maintain documentation to support the daily attendance a student has earned.

Daily measurement options for attendance may include:

- daily progress in the learning management system (LMS) that confirms students accessed instruction, as defined by the school system;
- daily check-in via teacher-student interactions that confirm students accessed instruction, as defined by the school system; or
- completion/turn-in of assignments from student to teacher (potentially via email or online).

SAAH Section 12.2.2.2 Full-Time Virtual and Hybrid Programs

School systems may select from these options or implement another locally approved daily measurement, provided it is defined in the instructional plan and consistently documented.

Districts and open-enrollment charter schools receive the same amount of funding per student for a full-time virtual program, or full-time hybrid program as it would for the same course or program offered fully in person.

SAAH Section 12.2.2.3 Full-Time Virtual and Hybrid Campuses

School systems operating a full-time virtual or hybrid campus must meet the requirements of providing 75,600 operational minutes or 43,200 instructional minutes for qualifying programs. See 3.8 Calendar for more information. ADA eligibility for students enrolled in the campus is determined by the ADA eligibility code reported by the school system.

For purposes of determining and reporting the ADA eligibility code of a student enrolled in a full-time virtual or hybrid campus, the student must be scheduled for at least 120 minutes of instruction per day for half-day attendance, or at least 240 minutes of instruction per day for full-day attendance.

For purposes of recording daily attendance for a student in a full-time virtual or hybrid campus, a student is reported as present for each day the student is enrolled on the campus.

For full-time virtual or hybrid campuses, ADA will be calculated using the number of enrolled full-time equivalent students multiplied by the average attendance rate of the district or open-enrollment charter school offering the campus, excluding students enrolled in those virtual or hybrid campuses. If a reliable attendance rate is not available, the statewide average will be used instead.[221]

SAAH Section 12.2.3 Enrollment

A student's enrollment in one or more virtual or hybrid courses, a full-time program, or a full-time campus offered under the TEC, Chapter 30B, does not necessarily preclude a district from serving the student in other special programs, such as special education, CTE, bilingual/ESL education, or PRS. Nor does it necessarily preclude a district from receiving weighted funding for serving the student in those programs, provided all program requirements are met. See the applicable sections of the handbook for specific program requirements. The determination of whether a virtual or hybrid course, full-time

program, or full-time campus will meet the needs of a student with a disability must be made by the student's ARD committee in a manner consistent with state and federal law.[222]

SAAH Section 12.2.4 Additional Requirements

A student taking a virtual or hybrid course offered through the TEC, Chapter 30B, is considered to be enrolled in a virtual or hybrid course, program, or campus when he or she begins receiving instruction and actively engages in instructional activities in the subject area or course.

A student taking a virtual or hybrid course offered through the TEC, Chapter 30B, is considered to be enrolled in a virtual or hybrid course, program, or campus, and must be reported as withdrawn from the virtual or hybrid course, program, or campus when the student is no longer actively participating in the course or program.

A student who has begun enrollment in a virtual course, through the published virtual course list on the agency's website, and transfers from one educational setting to another is entitled to continue enrollment in the course.

SAAH Section 12.2.4 Additional Requirements

A school district or open-enrollment charter school may not require a student to enroll in a virtual or hybrid course.[223] An open-enrollment charter school may require a student to attend a full-time virtual or full-time hybrid campus.[224]

A school district or open-enrollment charter school may provide virtual and hybrid course(s) to a student who is not eligible to enroll in a public school in this state, or is not enrolled in the school district or
open-enrollment charter school.[225] A student to whom this paragraph applies:

- is not considered to be a public school student and is not eligible to generate FSP funding, and
- is not entitled to any rights, privileges, activities, or services available to a student enrolled in a public school, other than the right to receive the appropriate unit of credit for completing a virtual or hybrid course.

SAAH Section 12.2.4 Additional Requirements

Any charter school wishing to provide a full-time virtual or hybrid program for students (other than distance learning while a student is in attendance at a regular school campus) must submit a nonexpansion amendment request to the commissioner of education and receive commissioner approval before submitting the waiver request before the implementation of the virtual or hybrid program. Changing the instructional program would be a substantive amendment request in accordance with 19 TAC §100.1035(c).

Any charter school wishing to provide a full-time virtual or hybrid campus must submit an expansion amendment request to the commissioner of education and receive commissioner approval. Additionally, the school must be authorized through the virtual and hybrid campus authorization process before implementation of the virtual and hybrid campus.

Glossary

5 Glossary Terms Updated

ESC Visits


The Justin & Joe
ROAD SHOW
ATTENDANCE
DAILY CHECK-IN
Focusing on
STUDENT ATTENDANCE
& FUNDING
A+
SCHOOL FUNDING

ESC Visits

September

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		ESC 4 JH	ESC 4 JH	ESC 4 JH	4	5
6	TEA CLOSED	X	ESC 10	ESC 10 JH	ESC 10 JH	12
13	16,17,18	Texas	Tumble	weed	Tour	19
20	X	ESC 5	X	ESC 6	25	26
27	ESC 13	ESC 20	X			

ESC Visits

October

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				ESC 11	2	3
4	X	ESC 9	X	ESC 3	9	10
11	12		14	ESC 12	16	17
18	X	ESC 2	X	ESC 1	X	24
25	26	X	ESC 14	29	30	

ESC Visits

November

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	X	ESC 7	4	5	6	7
8	9	10	TEA CLOSED	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					



Questions?

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Student Attendance Accounting Handbook | Texas Education Agency



Thank you!