



**Guidance for the Student Attendance
Accounting Handbook (SAAH) Early
Childhood Special Education (ECSE) and
Prekindergarten (Pre-K) Program
Coding Chart:
Question and Answer Document**

October 2025



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This document contains citations for the Individuals with Disabilities Education Act (IDEA), the Texas Administrative Code (TAC), and the Texas Education Code (TEC). For more information regarding these statutes and rules or further reading and research, you can access them by using the following links:

[The Individuals with Disabilities Education Act \(IDEA\)](#)

[Texas Administrative Code \(TAC\)](#)

[Texas Education Code \(TEC\)](#)

When the term “parent” or “parents” is used, the term includes the definition aligned to [34 Code of Federal Regulations \(CFR\) § 300.30](#). That definition includes biological or adoptive parent, foster parent, guardian, an individual acting in the place of a biological parent with whom the child lives or is legally responsible for the child’s welfare, or a surrogate parent as defined in [34 CFR § 300.519](#).

The Texas Education Agency (TEA) has developed this document to provide technical assistance to local educational agencies. The intention of this document is to provide helpful, general information. It does not constitute legal advice nor is it a substitute for consulting with a licensed attorney. The information should not be relied upon as a comprehensive or definitive response to a specific legal situation. This document may not include a complete rendition of federal law.

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Introduction

Eligible children with disabilities aged 3 through 21 years are entitled to receive a free appropriate public education (FAPE) under the Individuals with Disabilities Education Act (IDEA). In Texas, special education and related services are provided for eligible children with disabilities aged three through five years old and not in kindergarten through early childhood special education (ECSE) services. ECSE services refer to a federally funded program under IDEA Part B, which is targeted specifically for three- through five-year-old students (not in kindergarten) receiving any special education and related services from a local educational agency (LEA), which includes school districts and open-enrollment charter schools, in any setting(s) or environment. ECSE services include students whose only special education service is speech therapy, regardless of where the services are provided.

It is important to note, ECSE services refer to the services provided by the LEA, **not** the location or program where services for these students are provided. Eligible children may receive ECSE services in various settings, including district settings (e.g., prekindergarten (pre-K), resource classrooms, self-contained classrooms), community settings (e.g., community-based Head Start programs, preschools, other early learning environments), and hospital or residential settings.

A child eligible for ECSE services may or may not be eligible for free public pre-K enrollment. Eligibility for free public pre-K programs is limited by statute in Texas Education Code (TEC) §29.153.

All LEAs must submit student attendance data through the Texas Student Data System/Public Education Information Management System (TSDS/PEIMS). The Student Attendance Accounting Handbook (SAAH) supports and establishes related student attendance accounting requirements.

Under the requirements of the SAAH, every Texas LEA must adopt an attendance accounting system, whether manual or automated, that includes procedures to ensure the accurate taking, recording, and reporting of attendance accounting data. LEA staff must report attendance information through TSDS/PEIMS to the Texas Education Agency (TEA). TEA then uses these attendance data to determine the Foundation School Program (FSP) allocation to the LEA.

This document serves as a guidance tool for personnel determining average daily attendance (ADA) codes and instructional setting codes for preschool-age children receiving ECSE services. However, this document should not be used in isolation and should only be used in conjunction with the SAAH.

This guidance document is organized into sections:

Section One: Definition of Terms

This section provides definitions of key terms.

Section Two: Early Childhood Special Education (ESCE) Chart and Prekindergarten (Pre-K) Programs Chart

This section provides a step-by-step guide for school personnel to utilize the ECSE services and pre-K program charts.

Section Three: Codes for Special Circumstances

This section provides guidance on determining ADA and instructional setting codes for children receiving special education services through Head Start, community-based preschool, community-based childcare, and special circumstances.

Section Four: Frequently Asked Questions (FAQ) & Answers

This section reviews frequently asked questions about ECSE services and the pre-K program.

Section Five: Resources

This section provides links to the resources cited in the document.

Note: This resource is intended to be used in conjunction with the [Student Attendance Accounting Handbook \(SAAH\)](#).

If you have a question, concern, comment, suggestion, or find a broken link within these documents, please email the TEA Special Education Technical Assistance Division at sped@tea.texas.gov.

Section 1: Definition of Terms

Note: This resource is intended to be used in conjunction with the [Student Attendance Accounting Handbook \(SAAH\)](#).

Average Daily Attendance (ADA)

The ADA is the number of students in average daily attendance. ADA is based on the number of days of instruction in the school year. The aggregate days' attendance is divided by the number of days of instruction to compute ADA. ADA is used in the formula to distribute funding to Texas LEAs. The primary purpose of TEA's collection of student attendance data is to ensure that foundation school program (FSP) [FSP funds](#) can be allocated to Texas's LEAs. The primary source of state funding for Texas LEAs is the FSP. This program ensures that all school LEAs, regardless of property wealth, receive "substantially equal access to similar revenue per student at similar tax effort." SAAH ADA Chart

Educationally Disadvantaged [Prekindergarten]

This term is used to describe a student who is eligible to participate in the National School Lunch Program (NSLP) established under 42 U.S. Code § 1751.

Early Education (EE)

A grade level for students through 5 years of age who are not eligible for free pre-k, and not enrolled in kindergarten. See Section 3, General Attendance Requirements, and Section 4, Special Education, for EE coding requirements.

Early Childhood Special Education (ECSE)

ECSE services refer to a federally funded program under IDEA Part B which is targeted specifically for three through five-year-old students (not in kindergarten) receiving any special education and related services from an LEA in any setting(s) or environment. ECSE services include students whose only special education service is speech therapy regardless of where the services are provided.

Once a five-year old student is enrolled in kindergarten, (eligibility for which is age 5 on or before September 1), he or she is no longer considered to be receiving ECSE services.

NOTE: If a child is 5 as of the Fall Snapshot date and not enrolled in kindergarten, then they could be coded to ECSE. Additionally, if the child enrolls in kindergarten but for some reason is moved by the child's admission, review, and dismissal (ARD) committee back to an EE setting, the child could be coded to ECSE.

Grade Level

The grade level refers to the child's grade level and eligibility for pre-K. "EE" is the abbreviation used for grade level for students who are ineligible for free pre-K, while "pre-K" is the abbreviation used for the grade level for eligible pre-K students. **Instructional Setting**

Code

The instructional setting code is a numeric code used to report a setting in the local attendance accounting system and TSDS PEIMS. Section 4 in the SAAH addresses unique provisions for special education, SAAH, 4.9.10 lists common instructional codes for students receiving ECSE.

Instructional Setting Code Definitions

The instructional setting code identifies the setting used to provide instruction to students, and the portion of the school day in which instruction takes place.

Self-Contained (S-C) Environment

These instructional setting codes are used for a student who is provided special education and related services in a setting other than general education for 50 percent or more of the student's instructional day on a regular school campus. 19 TAC §89.1005(e)(6)

Code 43 indicates a student is provided special education and related services in a setting other than general education for at least 50 percent but no more than 60 percent of the student's instructional day on a regular school campus.

Code 44 indicates a student is provided special education and related services in a setting other than general education for more than 60 percent of the student's instructional day on a regular school campus.

For guidance on determining the percentage of the instructional day that a student is provided special education services in a setting other than general education, see section 4.7.13 in the SAAH. For coding examples, see 4.18.6 Codes 43 and 44 - Self-Contained, Mild/Moderate/Severe, Regular Campus Examples.

Instructional setting code 45 is used for children three through five years of age (not in kindergarten) who receive full-time special education and related services in educational programs designed primarily for children with disabilities located on regular school campuses. **A student for whom this instructional setting is used does not receive any special education and related services in a regular early childhood setting or spend any part of the instructional day in a regular early childhood setting.** If a student receives any amount of special education and related services in a regular early childhood setting or spends any part of the instructional day in a regular early childhood setting, this instructional setting code is not applicable. For a coding example, see the SAAH, 4.18.7 Code 45 - Full-Time Early Childhood

Special Education Setting (FT ECSE) Example.

Two to Four Hour Rule

This rule includes restrictions for ADA funding as follows:

Full-Day ADA (Code 1): If a child is scheduled for and receives at least 4 hours of eligible services per day, they qualify for full-day ADA funding.

Half-Day ADA (Code 2): If a child receives at least 2 but fewer than 4 hours of eligible services per day, they qualify for half-day ADA funding.

No ADA (Code 0): If a child receives fewer than 2 hours of eligible services per day, they are not eligible to generate ADA funding hours.

For pre-K or combined pre-K and EE ECSE students, the instructional day includes recess, breakfast, and lunch.

For more information on ADA eligibility codes and the two-through-four-hour rule, see 3.2.1 ADA Eligibility Code and 3.2.2 Funding Eligibility.

Section 2: Early Childhood Special Education (ECSE) Chart and Prekindergarten (pre-K) Programs Chart

Navigating the SAAH can be a daunting task. While the SAAH is a critical resource for ensuring compliance with state funding and instructional requirements, its length and complexity often make it difficult to locate specific guidance related to ECSE services.

To bridge this gap, these charts were created as a practical companion to the SAAH. It is designed to help educators interpret and apply the SAAH provisions as they relate to ECSE. This guidance intends to streamline decision-making around ADA eligibility and instructional setting codes, for those students eligible for ECSE services.

This guidance is not intended to replace the SAAH, but rather to support its use. The original ECSE and pre-K chart can be found in section 4.9.3 ECSE Services and pre-K Programs of the SAAH.

Prior to using these charts, it is important to determine if a student is eligible for free pre-K. In Texas per TEC §29.153, a child is eligible for enrollment in a pre-K class if the child is at least three years of age and:

- is unable to speak and comprehend the English language;
- is educationally disadvantaged (eligible for the national free or reduced-price lunch program)
- is homeless (as defined by federal law)

- is the child of an active-duty member of the armed forces of the United States, including the state military forces or a reserve component of the armed forces, who is ordered to active duty by proper authority;
- is the child of a member of the armed forces of the United States, including the state military forces or a reserve component of the armed forces, who was injured or killed while serving on active duty;
- is or ever has been in:
 - the conservatorship of the Department of Family and Protective Services following an adversary hearing held; or
 - foster care in another state or territory, if the child resides in this state; or
- is the child of a person eligible for the Star of Texas Award as:
 - a peace officer
 - a firefighter, or
 - an emergency medical first responder
- is the child of a person employed as a classroom teacher at a public primary or secondary school in the LEA that offers a pre-K class.

When a student who is eligible for **both** special education and free pre-K is served in a pre-K classroom, the student should be assigned the appropriate instructional setting code based on the location, amount, and type of special education services provided to the student. The student is eligible for full-day attendance (ADA eligibility code 1) if the student is scheduled for and receives at least four hours of instruction and services. The student is eligible for half-day attendance (ADA eligibility code 2) if the student is scheduled for and receives at least two hours but fewer than four hours of instruction or services.

A three- or four-year old student who is **not eligible for free pre-K** may be served in the pre-K classroom if the admission, review, and dismissal (ARD) committee determines that this is the appropriate setting based on the student's individualized education program (IEP). When a student who is eligible for special education but is not eligible for free pre-K is served in a pre-K classroom, the student's instructional setting code should be determined based on the location, amount, and type of special education services provided to the student.

To generate ADA for a student in the pre-K classroom setting who is **eligible for special education but ineligible for free pre-K, a certified special education teacher or a teacher who is dual certified in pre-K and special education must be present in the pre-K classroom for the student's entire instructional day.** In other words, only the instructional time spent in a pre-K classroom with a certified special education teacher will count toward the calculation of the two-through-four-hour rule for ADA eligibility.

Note: Pre-K classes for eligible students four years old and older must operate on a full-day basis (at least 4 hours). Pre-K classes for eligible three-year-olds and ineligible three- and four-year-olds may be operated as a half-day program (at least 2 hours).

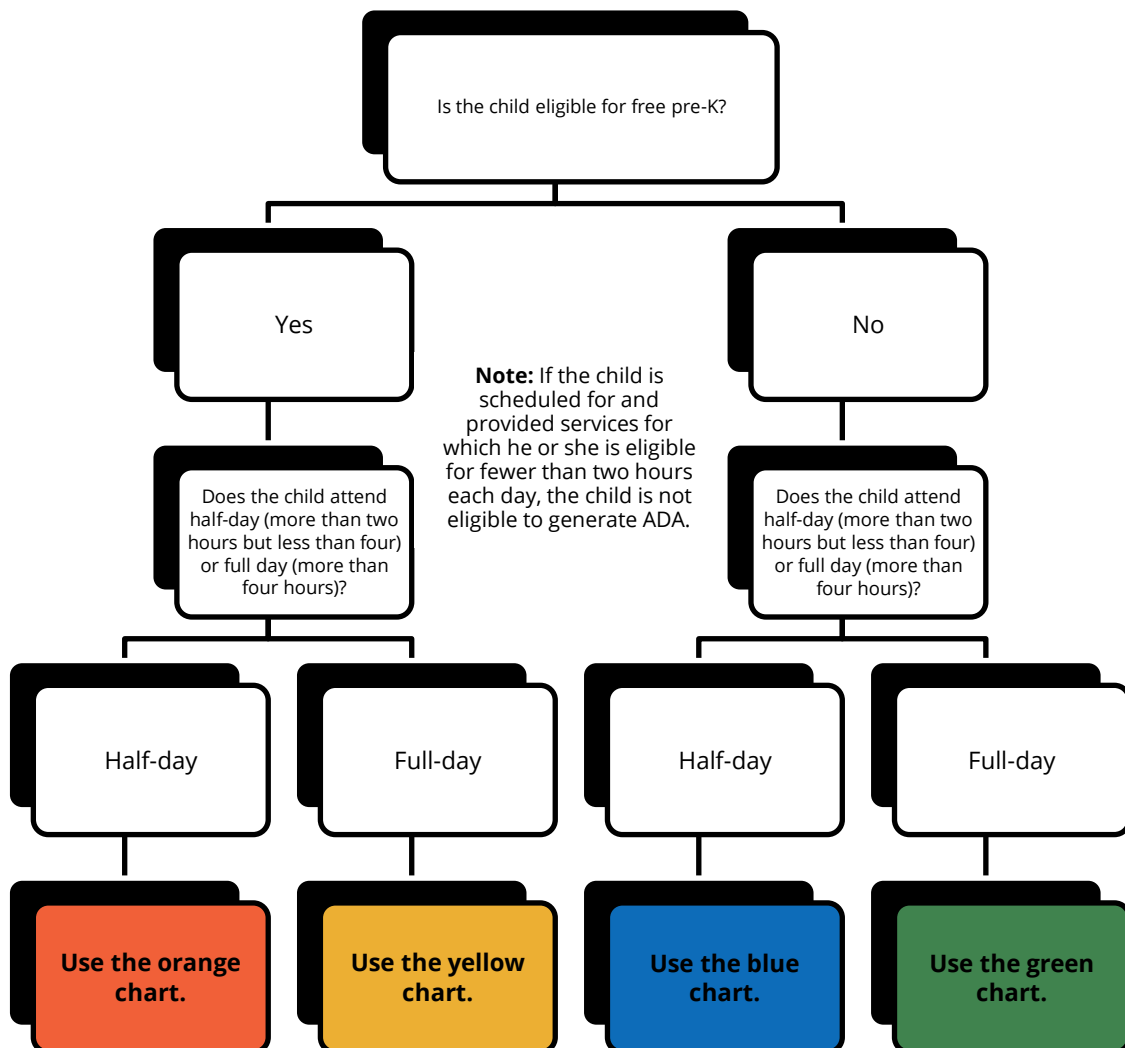
How should school personnel utilize the SAAH ECSE services and pre-K programs charts?

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.

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.



Coding Information for Students Receiving Special Education Services

Eligible for Half-Day Free Pre-K				
Terms (Section 1 outlines the definitions of all terms)	Student Age	ADA Eligibility Code	Instructional Setting Code	Grade Level
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 or 4	2 half-day	40	Pre-K
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 hours/day	3 or 4	2 half-day	40	Pre-K
Served in the ½ day pre-K classroom by pre-K teacher but leaves for special education and related services in a self-contained (S-C) environment less than 21% of the instructional day	3 or 4	2 half-day	41	Pre-K
Served in the ½ day pre-K classroom by pre-K teacher but leaves for special education and related services in a S-C environment at least 21% but less than 50% of the instructional day	3 or 4	2 half-day	42	Pre-K
Served in the ½ day pre-K classroom by pre-K teacher but leaves for special education and related services in a S-C environment at least 50% but less than 60% of the instructional day	3 or 4	2 half-day	43	Pre-K
Served in the ½ day pre-K classroom by pre-K teacher but leaves for special education and related services in a S-C environment more than 60% of the instructional day	3 or 4	2 half-day	44	Pre-K
Served in a S-C classroom by a special education teacher for a 1/2 day (Students in this setting receive only special education and related services.)	3 or 4	2 half-day	45	EE
Served in the ½ day pre-K classroom by pre-K teacher and the only special education services the student receives is 1 hour speech therapy/week	3 or 4	2 half-day	00	Pre-K

Eligible for Full-Day Free Pre-K				
Terms (Section 1 outlines the definitions of all terms)	Student Age	ADA Eligibility Code	Instructional Setting Code	Grade Level
Served in the pre-K classroom by pre-K and special education teachers for full day (at least 4 hours)	3 or 4	1 full-day	40	Pre-K
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 hours/day	3 or 4	1 full-day	40	Pre-K
Served in the pre-K classroom by pre-K teacher but leaves for special education and related services in a self-contained (S-C) environment less than 21% of the instructional day	3 or 4	1 full-day	41	Pre-K
Served in the pre-K classroom by pre-K teacher but leaves for special education and related services in a S-C environment at least 21% but less than 50% of the instructional day	3 or 4	1 full-day	42	Pre-K
Served in the pre-K classroom by pre-K teacher for ½ day and in a S-C classroom for another ½ day	3 or 4	1 full-day	43	Pre-K
Served in the pre-K classroom by pre-K and special education teachers for ½ day and in a S-C classroom for another ½ day	3 or 4	1 full-day	43	Pre-K
Served in a S-C classroom by a special education teacher for a full day (Students in this setting receive only special education and related services.)	3 or 4	1 full-day	45	EE

Ineligible for Half-Day Free Pre-K

Terms <i>(Section 1 outlines the definitions of all terms)</i>	Student Age	ADA Eligibility Code	Instructional Setting Code	Grade Level
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 or 4	2 half-day	40	EE
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 hours/day	3 or 4	5 ineligible half-day	40	EE
Served in the ½ day pre-K classroom by pre-K teacher but leaves for special education and related services in a self-contained (S-C) environment less than 21% of the instructional day	3 or 4	5 ineligible half-day	41	EE
Served in the ½ day pre-K classroom by pre-K teacher but leaves for special education and related services in a S-C environment at least 21% but less than 50% of the instructional day	3 or 4	5 ineligible half-day	42	EE
Served in the ½ day pre-K classroom by pre-K teacher but leaves for special education and related services in a S-C environment at least 50% but less than 60% of the instructional day	3 or 4	5 ineligible half-day	43	EE
Served in the pre-K classroom by pre-K teacher for ½ day and in a S-C classroom for another ½ day	3 or 4	2 half-day	43	EE
Served in the ½ day pre-K classroom by pre-K teacher but leaves for special education and related services in a S-C environment more than 60% of the instructional day	3 or 4	5 ineligible half-day	44	EE
Served in a S-C classroom by a special education teacher for a 1/2 day (Students in this setting receive only special education and related services.)	3 or 4	2 half-day	45	EE
Served in the ½ day pre-K classroom by pre-K teacher and the only special education service the student receives is 1 hour speech therapy/week	3 or 4	5 ineligible half-day	00	EE

Ineligible for Full-Day Free Pre-K

Terms <i>(Section 1 outlines the definitions of all terms)</i>	Student Age	ADA Eligibility Code	Instructional Setting Code	Grade Level
Served in the pre-K classroom by pre-K and special education teachers for full day (at least 4 hours)	3 or 4	1 full-day	40	EE
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 hours/day	3 or 4	4 ineligible full-day	40	EE
Served in the pre-K classroom by pre-K teacher but leaves for special education and related services in a self-contained (S-C) environment less than 21% of the instructional day	3 or 4	4 ineligible full-day	41	EE
Served in the pre-K classroom by the pre-K teacher but leaves for special education and related services in a S-C environment at least 21% but less than 50% of the instructional day	3 or 4	4 ineligible full-day	42	EE
Served in the pre-K classroom by pre-K and special education teachers for ½ day and in a S-C classroom for another ½ day	3 or 4	1 full-day	43	EE
Served in a S-C classroom by a special education teacher for a full day (Students in this setting receive only special education and related services.)	3 or 4	1 full-day	45	EE

Section 3: Codes for Special Circumstances

As mentioned in the introduction, eligible children may receive ECSE services in a variety of settings. This section provides guidance for children receiving special education services in community settings. One may notice that the wording between the Head Start and pre-K chart is slightly different, and this difference is related to ADA funding. For Head Start, the school district only receives ADA and special education funding if a special education teacher is present, as Head Start placements by themselves do not generate ADA. Similarly, in the chart on page 129 of the SAAH, “indirect services” means the student is still not eligible for ADA funding. In both cases, ADA is only generated when a special education teacher is present.

Terms:

1. Community-based Head Start Program, Community-Based Preschool, or Community-based Child Care Facility

a. Head Start

- i. Head Start is a federally funded program in the United States that provides early childhood education, health, nutrition, and family support services to low-income children and families. It is designed to help children from birth to age 5 develop school-readiness skills and improve their overall well-being. [Head Start](#)
- ii. The LEA and a Head Start program should provide collaborative services as documented in a memorandum of understanding (MOU) between the two entities.
- iii. [4.9.5 ECSE Services and Head Start](#)

b. LEA-Operated Preschool or Child Care Facility

- i. LEA-operated preschool and child care settings include, but are not limited to, a staff child day care facility, a staff child care center open to the community, and a LEA therapy setting not primarily designed for children with disabilities and in which the majority of the children are nondisabled.
- ii. [4.9.6 ECSE Services and Students Served in a LEA-Operated Preschool or Child Care Facility](#)

c. Community-Based Preschool or Child Care Facility

- i. A Community-Based Preschool or Child Care Facility refers to an early childhood education or child care program that operates outside of the LEA and serves young children in a community setting. These facilities can be privately owned, nonprofit, or operated by local organizations.
- ii. [4.9.7 ECSE Services and Students Served in a Community-Based Preschool or Child Care Facility](#)

2. Private School and Dually Enrolled

- a. Dual enrollment means the enrollment of a 3- or 4-year-old child who is eligible for special education services in an LEA, through which the child receives special education services, and a private or home school.
- b. Parents of an eligible child have the right to dual enroll the child beginning on the child's third birthday and continuing until the end of the school year in which the child turns 5 or until the child is eligible to attend the LEA's kindergarten program, whichever comes first.
- c. [4.9.9.1 Dual Enrollment of Private or Home School Student](#)
- d. [4.12 Coding Chart: Services for Students with Disabilities— Exceptions to the Norm](#)

3. Regional Day School Program for the Deaf (RDSPD)

- a. Children in an RDSPD must be served a minimum of 45 minutes per week by an RDSPD teacher. All children who receive instructional services through the RDSPD for the minimum time indicated should be reported.
- b. [4.11 Shared Services Arrangements \(SSAs\), Including RDSPD](#)

4. Homebound Children

- a. A child who receives special education and related services in the special education homebound instructional setting earns eligible days present (generates contact hours and thus funding) based on the number of hours the child is served by a certified special education teacher and related service providers each week.
- b. [4.7.2.4 Early Childhood Special Education \(ECSE\) and Homebound Services](#)
- c. Home-based (homebound) instruction for students aged 3 through 5 may be provided when determined appropriate by the child's ARD committee and as documented in the student's IEP. There is no requirement for this placement to be for medical reasons, and this will be reported as the homebound instructional setting.

To ensure accurate coding and funding eligibility for students receiving ECSE services in nontraditional settings, it is essential to understand the distinctions outlined in the SAAH in chart 4.9.8. This chart provides a detailed framework for coding ECSE services delivered in Head Start programs, preschools, and childcare facilities whether district-operated or community-based. The guidance in this section helps districts determine the appropriate instructional setting codes and ADA eligibility status based on the location and nature of services provided. By referencing Chart 4.9.8, LEAs can ensure compliance with state reporting requirements and uphold the integrity of service documentation for young learners with disabilities.

The following charts do not include the ECSE indicator code, ECI indicator code, or the Child Count columns that are included in chart 4.9.8 located in the SAAH.

Coding Information for Students Receiving Services in a Head Start Program, Preschool or Child Care Facility

ECSE Services Provided in a Head Start Program, Preschool, or Child Care Facility				
Terms <i>(Section 1 outlines the definitions of all terms)</i>	Student Age	ADA Eligibility Code	Instructional Setting Code	Grade Level
Community-based: A student who is eligible for special education services, is receiving services in a community-based Head Start program, community-based preschool, or community-based child care facility, and is:				
served (in a collaborative effort with Head Start, preschool, or child care personnel) by a special education teacher for at least 2 hours but fewer than 4 hours each day	3 or 4	2 half-day	91	EE
served (in a collaborative effort with Head Start, preschool, or child care personnel) by a special education teacher for 4 or more hours a day	3 or 4	1 full-day	91	EE
served in a self-contained classroom within the Head Start program location, preschool, or child care facility by a special education teacher for at least 2 hours but fewer than 4 hours each day	3 or 4	2 half-day	97	EE
served in a self-contained classroom within the Head Start program location, preschool, or child care facility by a special education teacher for more than 4 hours each day	3 or 4	1 full-day	97	EE
District-operated: A student who is eligible for special education services, is receiving services in a district-operated Head Start program, district-operated preschool, or district-operated child care facility, and is:				
served (in a collaborative effort with Head Start, preschool, or child care personnel) by a special education teacher for at least 2 hours but fewer than 4 hours each day	3 or 4	2 half-day	40	EE
served (in a collaborative effort with Head Start, preschool, or child care personnel) by a special education teacher for 4 or more hours a day	3 or 4	1 full-day	40	EE
served in a self-contained classroom within the Head Start program location, preschool, or child care facility by a special education teacher for at least 2 hours but fewer than 4 hours each day	3 or 4	2 half-day	45	EE
served in a self-contained classroom within the Head Start program location, preschool, or child care facility by a special education teacher for more than 4 hours each day	3 or 4	1 full-day	45	EE

Section 4: Frequently Asked Questions

This FAQ section is designed to support LEAs, ESCs, and other educators in navigating the intersection of pre-K and ECSE services. Whether you're determining qualifications for free pre-K, interpreting ADA codes, or making placement decisions through the ARD committee process, the questions compiled here reflect common inquiries related to eligibility, funding, instructional settings, least restrictive environment (LRE) codes, and tuition policies.

This section is categorized into the following topics:

1. Pre-K Eligibility and Enrollment
2. ECSE Services and Funding
3. Instructional Setting and Least Restrictive Environment (LRE) Codes
4. ADA and Tuition
5. Dual Enrollment and Private School Status

1. Pre-K Eligibility and Enrollment

1.1 What are the qualifications for free pre-K?

In accordance with TEC §29.153, to be eligible for enrollment in a free prekindergarten class, a child must be at least 3 years of age on or before September 1 of the current school year (if a 3-year-old program is available) or 4 years of age on or before September 1 of the current school year and meet at least one of the following eligibility requirements:

- Unable to speak and comprehend the English language.
- Is educationally disadvantaged (eligible to participate in the National School Lunch Program (NSLP)).
- Is homeless, as defined by [42 United States Code \(USC\), §11434a](#), regardless of the residence of the child, of either parent of the child, or of the child's guardian or other person having lawful control of the child.
- Is the child of an active-duty member of the armed forces of the United States, including the state military forces or a reserve component of the armed forces, who is ordered to active duty by proper authority.
- Is the child of a member of the armed forces of the United States, including the state military forces or a reserve component of the armed forces, who was injured or killed while serving on active duty.
- Is or has ever been in the conservatorship of the Texas Department of Family and Protective Services (foster care) following an adversary hearing held as provided by [Family](#)

[Code §262.201](#) or has been in foster care in another state or territory, but currently lives in Texas.

- Is the child of a person eligible for the Star of Texas Award as:
 - A peace officer under [Texas Government Code §3106.002](#);
 - A firefighter under [Texas Government Code §3106.003](#); or
 - An emergency medical first responder under [Texas Government Code §3106.004](#).
- Is the child of a person employed as a classroom teacher at a public primary or secondary school in the school district that offers a prekindergarten class.

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REMEMBER: A student eligible for special education services must be provided special education services beginning on his or her third birthday, even if his or her birthday falls after September first.

Ineligible pre-K students may be served in the pre-K classroom if the ARD committee determines it to be the most appropriate placement. This is true for both 3- and 4-year-olds, regardless of whether the LEA operates an eligible 3-year-old pre-K program. However, eligible pre-K students must continue to be granted enrollment.

1.2 Which LEAs must offer pre-K classes?

Any LEA **may** offer pre-K classes; however, an LEA **must** offer pre-K classes if it identifies 15 or more eligible children who are at least 4 years of age on or before September 1 of the current school year. The commissioner of education may exempt an LEA from this requirement if the LEA would be required to construct classroom facilities to provide pre-K classes.

1.3 Can a pre-K child (3- or 4-year-old) ineligible for free pre-K be served in the pre-K setting?

Yes, if the ARD committee deems it appropriate and this location is included in the student's IEP. Additionally, 3-year-old children can be served within a 4-year-old pre-K classroom.

[SAAH, Section 4.9.3 ECSE Services and Pre-K Programs]

1.4 When may a child who is age 5 as of September 1 enroll in pre-K?

A student is eligible for pre-K if the student was eligible to enroll in pre-K (i.e., eligible for free pre-K) but did not attend during the previous school year and the child has not yet enrolled in kindergarten, or if the child's parent or guardian elects for the child to repeat pre-K in accordance with TEC 28.02124.

[SAAH, Section 7.2, 7.2.1]

Based on the above:

- If the child is age 5, was ineligible for free pre-K, and the district operates a tuition-based pre-K class, a parent could choose to enroll in the tuition-based class according to the district's tuition-based enrollment procedures.
- If the child is age 5, was ineligible for free pre-K, the district operates a tuition-based pre-K class, and the child receives special education services, an ARD committee could determine that the pre-K class is the most appropriate educational placement for the child. The child would not be charged tuition for this placement. The district would continue to use ECSE indicator 1 and Grade Level EE.

2. ECSE Services and Funding

2.1 What are ECSE services?

ECSE services refer to a federally funded program under IDEA Part B which is targeted specifically for 3 through 5-year-old students (not in kindergarten) receiving any special education and related services from an LEA in any setting(s) or environment. ECSE services include students whose only special education service is speech therapy regardless of where the services are provided.

2.2 When is a student exited from ECSE services?

Exit criteria for [State Performance Plan Indicator \(SPPI\) 7](#) data collection include:

- The student is enrolled in kindergarten, (eligibility for which is age 5 on or before September 1),
- when a student is dismissed by an ARD committee, or
- when the child turns 6.

Exit data must be collected by completing the [Child Outcome Summary \(COS\) process](#) no earlier than 30 school days before the child meets one of the following exit criteria. The 30-day calculation is based on the last day the student receives ECSE services, not the date of the ARD meeting or other administrative actions.

The COS process is a team decision-making process involving discussion about the child's functioning across settings and situations by those who know the child best, such as family members and practitioners. The COS process provides a consistent way for teams to rate a child's functioning relative to age-expected behavior at a specific point in time.

This means, that if a student is enrolled in kindergarten, is dismissed by an ARD committee, or turns 6 years old, they must have an exit [COS form](#) completed no earlier than 30 days prior to meeting the exit criteria. SPPI 7 data must be submitted in the federal fiscal year (July 1 – June 30) when services end, not delayed to the next data collection year.

This does **not** mean that the student cannot receive the services that the ARD committee determines. ECSE services are not considered a program or a location. An ARD committee may

determine the LRE for a student is appropriate in a classroom where pre-K students are and determine the special education and related services that are individualized to his or her needs.

2.3 Can a 5-year-old child who is not enrolled in kindergarten be coded as ECSE, and what happens when the child turns 6 or is moved back to an EE setting from kindergarten?

Yes, a child is 5 as of the Fall Snapshot date and not enrolled in kindergarten, then they could be coded to ECSE. Once a child turns 6 years old, he or she meets the exit criteria for data collection and must be exited. See question 2.2 for more information.

Additionally, if the child enrolls in kindergarten but for some reason is moved by the child's admission, review, and dismissal (ARD) committee back to an EE setting, the child could be coded to ECSE.

2.4 What is the 2-through-4-hour rule?

This rule includes restrictions for ADA funding as follows:

Full-Day ADA (Code 1): If a child is scheduled for and receives at least 4 hours of eligible services per day, they qualify for full-day ADA funding.

Half-Day ADA (Code 2): If a child receives at least 2 but fewer than 4 hours of eligible services per day, they qualify for half-day ADA funding.

No ADA (Code 0): If a child receives fewer than 2 hours of eligible services per day, they are not eligible to generate ADA funding hours.

For pre-K or combined pre-K and EE ECSE students, the instructional day includes recess, breakfast, and lunch.

For students who do not qualify for free pre-K, only time spent with a special education certified teacher counts in the 2-through-4-hour rule calculation.

For more information on ADA eligibility codes and the 2-through-4-hour rule, see SAAH, 3.2.1 ADA Eligibility Code and 3.2.2 Funding Eligibility.

2.5 For children eligible to receive ECSE services, what is the process for identifying these children for free pre-K?

To receive ECSE services, a child aged 3 through 5 years who is not in kindergarten and receiving ECSE services must meet eligibility requirements. The ARD committee determines special education eligibility and develops the child's IEP, as described in 34 Code of Federal Regulations (CFR) § 300.320.

Prior to the initial or annual ARD committee meeting, school personnel should collaborate with the attendance personnel and review the pre-K criteria for each child eligible to receive ECSE services.

2.6 Can a child who turns 3 after September 1st and who is eligible for special education and ECSE services and ineligible for free pre-K be served within a general education pre-K setting?

Yes, a student eligible for special education and related services must be provided these services beginning on his or her third birthday, even if his or her birthday falls after September 1.

Students who are ineligible for free pre-K and eligible for special education and related services may be served in the pre-K classroom if the ARD committee determines it to be the most appropriate placement. This is true for both 3- and 4-year-olds who are eligible for special education and related services (regardless of whether the LEA operates an eligible 3-year-old pre-K program). Students 3 through 5 and not in kindergarten, who are not eligible for free pre-K but do qualify for special education and related services are considered grade level EE.

2.7 If a child is not eligible for free pre-K but receives special education and related services, and an ARD committee determines that the pre-K class is an appropriate placement for the child, does the child automatically become eligible for the full-school-day program like others who are eligible for free pre-K?

When discussing educational placement and LRE for a child with a disability, the child's ARD committee will also consider the concept of commensurate school day; that is, students with disabilities must have available an instructional day commensurate with that of students without disabilities. The ARD committee must determine the appropriate instructional setting and length of day for each student, and these must be specified in a student's IEP.

That said, for an ARD committee that is considering the district's pre-K class, the committee should consider the instructional day as what is required by law for 3- and 4-year-old children who are eligible for free pre-K. This means a full school day for 4-year-old children and a half school day for 3-year-old children is required. If the ARD committee determines this length of school day to be inappropriate for a child, it must document this in the child's IEP.

For example, an ARD committee is developing an IEP for a 4-year-old child who does not meet eligibility for free pre-K. The child has not yet attended any type of public or private preschool program. The ARD committee determines that the school's pre-K class is an appropriate setting and the LRE for the child. While the school is only required to offer a half school day of instruction for children who are 4 years of age who do not qualify for free pre-K under state law,

the ARD committee in this case should consider a full school day in the commensurate day discussion in order to afford the child the opportunity to fully access similar pre-K benefits under the law. Therefore, in this case, the ARD committee should consider whether the length of the student's school day should be commensurate with that of his or her peers who qualify for free pre-K in the full-day program. Only when the ARD committee determines that a commensurate day is not in the child's best interest (i.e., shorter than a full school day) would the committee modify the length of the child's school day. That said, if the ARD committee determines that the length of the child's school day should gradually increase to ultimately reach the full pre-K school day, the ARD committee would denote in the child's IEP what services and supports will be necessary to plan for this transition.

Alternatively, if the child in this case were 3 years of age, 3-year-old children under the state statute are entitled only to a half school day of instruction through a pre-K program, and that is conditional on the district choosing to operate a pre-K program for 3-year-old children. If the district operates such a program, and the district offers pre-K for half of a school day, then an ARD committee could consider half of a school day in the commensurate school day discussion since that is the full right of access for any 3-year-old child even if the child qualifies for free pre-K. If the district does not operate a 3-year-old pre-K program but an ARD committee is considering the 4-year-old pre-K program for a 3-year-old child with a disability, the agency recommends considering the commensurate school day in terms of the school day that 4-year old children enrolled in the program have.

[19 TAC 89.1005(c), 89.1075(f)]

3. Instructional Setting and Least Restrictive Environment (LRE) Codes

3.1 How do school personnel determine the instructional setting code?

The ARD committee determines the frequency, location, and duration of special education and related services and has the option to determine that it is appropriate for the preschool student to receive some services in one educational setting and other services in a different educational setting. However, LRE placement decisions should be made and documented in the IEP after the ARD committee has considered the full range of options based on the student's strengths, needs, impact of disability, and the goals, supports, and services required to make progress in appropriate activities and routines. In addition, the IEP must include an explanation of the extent, if any, to which the child will not participate with nondisabled children in the regular class. IDEA states a strong preference for educating children with disabilities in regular classes alongside their peers without disabilities to the maximum extent appropriate. This allows them to interact with typically developing peers, learn from their peers, and develop social skills. For

more information regarding the calculation of percentage time, see 19 TAC §89.1005. School personnel should refer to the SAAH 4.18 Examples, which provides examples of the codes to use in various situations involving children who receive special education services. The TEA has also created guidance for [Determining the Least Restrictive Environment \(LRE\) in Preschool](#).

3.2 How is the instructional setting code determined for a child receiving services in a pre-K setting with a certified pre-K teacher and a certified special education teacher?

To generate ADA for a student in the pre-K classroom setting who is eligible for special education but ineligible for free pre-K, a certified special education teacher, or a teacher dual certified in pre-K and special education, must be present in the pre-K classroom for the student's **ENTIRE** instructional day. In other words, only the instructional time spent in a pre-K classroom with a certified special education teacher will count toward the calculation of the 2-through-4-hour rule for ADA eligibility.

3.3 When is a child coded with an instructional setting code of 40 - Special Education Mainstream?

For a child to be coded with an instructional setting code of 40 - Special Education Mainstream, the child is not pulled out of the general education classroom for special education and related services. Students who are pulled from the general education classroom for special education and related services any part of the day cannot be coded 40 - Special education Mainstream. Students who are coded as an instruction setting code of 40 have:

- Special education and related services provided in a general education classroom on a regularly scheduled basis;
- An IEP specifying the special education and related services that enable the child to access the enrolled grade level general curriculum and to make progress toward individual goals and objectives; and
- Certified special education personnel involved in the implementation of the child's IEP through the provision of direct, indirect, and/or support services:
 - To the child in the general education classroom and/or
 - In collaboration with the child's general education classroom teacher(s).

School personnel should refer to the SAAH, 4.9.3 ECSE Services and Pre-K Programs, 4.7.10.3 Early Childhood Special Education (ECSE) and Mainstream Instructional Settings, and SAAH 7.6 Examples.

Dual certified teacher- Children with disabilities aged 3 or 4 may have an instructional setting code of 40 - Special Education Mainstream if special education services are provided in classroom settings with a majority of nondisabled peers and a dual certified teacher. The only context in which a dual certified teacher may serve in both a general education and a special education role is in an early childhood program for children aged 3 or 4 years old. [SAAH, 4.7.10.1.1 Requirements Related to Teachers Providing Special Education Instruction in General Education Settings, and 4.7.10.3.2 Pre-K Program and 4.7.10 Code 40 - Special Education Mainstream]

3.4 When is a child coded with an instructional setting code of 45 or Full-Time ECSE Setting?

This instructional setting code is used for children 3 through 5 years of age who receive full-time special education and related services in educational programs designed primarily for children with disabilities located on school campuses. A student for whom this code is used does not receive any special education and related services in a regular early childhood setting or spend any part of the instructional day in a regular early childhood setting. If a student receives any amount of special education and related services in a regular early childhood setting or spends any part of the instructional day in a regular early childhood setting, this instructional setting code is not applicable. For a coding example, see 4.18.7 Code 45 - Full-Time Early Childhood Special Education Setting (FT ECSE) Example. This code is not used for students in kindergarten.

4. ADA and Tuition

4.1 When is ADA code 0 (Enrolled, Not in Membership) used?

The ADA code of 0 (Enrolled, Not in Membership) applies to children scheduled for and provided fewer than 2 hours of instruction by the LEA each school day and not participating in an alternative attendance accounting program. This code is used for children who attend school less than 5 days a week and do not participate in an alternative attendance accounting program. [SAAH 3.2 Membership and Eligibility for Attendance]

4.2 When are children eligible to attend the entire school day for pre-K (at least 4 hours), and when must the LEA offer a pre-K eligible child access to an entire school day for pre-K?

If a child is eligible for free pre-K and is 4 years of age, the LEA **must** operate the pre-K program on a full school day basis. While these children are generally coded for ADA for half-day attendance (ADA eligibility code 2), the classes must operate on a full-day basis.

If the LEA operates a pre-K program for 3-year-olds, or when 3- and 4-year-old children who are NOT eligible for free pre-K are enrolled in the pre-K program, the LEA **may operate their pre-K program on a half-school-day basis**. Students under 5 years of age who do not meet eligibility requirements but are still served in the pre-K program should be coded ineligible half day (ADA eligibility code 5), with the exception of special education eligibility as described below.

If a child is eligible for **free pre-K AND receives special education and related services**, the child can be coded as full day attendance for purposes of ADA (ADA eligibility code 1) **IF** the student is scheduled for and receives at least 4 hours of instruction and services (that is, receives at least 2 hours of special education services in addition to the 2 hours of pre-K program instruction). The student is eligible for half-day attendance (ADA eligibility code 2) if the student is scheduled for and receives at least 2 hours but fewer than 4 hours of instruction or services. The student should be assigned the appropriate instructional setting code based on the location, amount, and type of special education services provided to the student.

When a student who is **eligible for special education but not eligible for free pre-K** is served in a pre-K classroom, the student's instructional setting code and ADA eligibility should be determined based on the information in Coding Chart 1: ECSE Services and pre-K in 4.9.3 ECSE Services and Pre-K Programs in the Student Attendance Accounting Handbook. The student's grade level should be reported as EE. When a student who is eligible for special education but not eligible for free pre-K is served in a pre-K classroom, a special education teacher must be in the classroom for the student's entire instructional day for ADA and weighted funding to be generated.

[SAAH Sections 4.9.2, 4.9.3, 7.2.1, 7.5, and 7.5.1]

4.3 When can the LEA charge tuition for pre-K?

If the LEA operates a pre-K class for 3-year-old children who are eligible for free pre-K under the law, those children must be served without tuition for half of a school day. The LEA could choose to charge tuition or use LEA funds to provide an additional half-day for those children.

When the LEA chooses to open its pre-K class for children who are not eligible for free pre-K, it may charge tuition or use LEA funds to provide a half-school-day or full-school-day program for those children.

5. Dual Enrollment and Private School Status

5.1 Is the LEA's pre-K class ever considered a private school for purposes of

dual enrollment under 19 TAC 89.1096?

Dual enrollment under 19 TAC 89.1096 is associated with a parent's right to enroll their child in public school and private school. A public school would not be considered a private school under the definition of 19 TAC 89.1096(a)(1).

Section 5: Resources

[Child Outcome Summary \(COS\) process](#)

[Determining the Least Restrictive Environment \(LRE\) in Preschool](#)

[Early Childhood Education FAQs | Texas Education Agency](#)

[Foundation School Program | Texas Education Agency](#)

[Prekindergarten Registration and Enrollment | Texas Education Agency](#)

[State Performance Plan Indicator \(SPPI\) 7](#)

[Student Attendance Accounting Handbook | Texas Education Agency](#)

[Texas Administrative Code Chapter 89, Subchapter AA](#)

[Texas Education Code Chapter 28](#)

[Texas Education Code Chapter 29](#)

[Texas Prekindergarten Guidelines | Texas Education Agency](#)



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