

Sec. 1. COMPLIANCE WITH GENERAL AND FISCAL GUIDELINES

IDEA Public Schools must comply with the Texas Education Agency General and Fiscal Guidelines.

Sec. 2. CHARGING COSTS TO SPECIAL EDUCATION GRANT

IDEA Public Schools may charge costs to a special education grant when those costs follow the IDEA Public Schools' local written procedures for allowability of costs and meet the following criteria:

- Are reasonable for the performance of the special education grant and are allocable under the applicable cost principles;
- Conform to limitations or exclusions set forth in applicable cost principles or the special education grant agreement as to types or amount of costs;
- Are consistent with policies and procedures that apply uniformly to federally or state-funded activities funded from other sources;
- Are accorded consistent treatment among all grant programs, regardless of funding source;
- Are not included as a cost or used to meet cost-sharing or matching requirements of any other federally or state-funded program in the current or a prior period; and
- Are adequately documented.

Sec. 3. REASONABLE COST

A cost can be considered reasonable if it meets the following standards:

- The cost is of a type generally recognized as ordinary and necessary for the operation of IDEA Public Schools or grant performance;
- Restrictions or requirements are imposed for generally accepted sound business practices, arms-length bargaining, federal or state laws and regulations, and grant award terms and conditions;
- Consideration is given to market prices for comparable goods or services for the geographical area;
- Individuals are acting with prudence in the circumstances of responsibility to IDEA Public Schools and federal and state government; and
- There are no significant deviations from established practices of IDEA Public Schools that may unjustifiably increase grant costs.


a) *Allocating Costs*

A cost is allocable to the special education grant in accordance with relative benefits received if it is treated consistently with other costs incurred for the same purposes in like circumstance and if it meets the following:

- Is incurred specifically for the grant;
- Benefits both the grant and the other work and can be distributed in reasonable proportion to the benefits received; and
- Is necessary to the overall operation of IDEA Public Schools and is assignable in part to the special education grant award in accordance with the principles of this framework.

Sec. 4. CERTIFICATION

The Undersigned, being the Secretary of the Corporation, hereby certifies that the foregoing represents a true copy of the Special Education General and Fiscal Guidelines Policy, as originally adopted by the Board on December 10, 2021, which Policy is in full force and effect and has not been revoked or amended.

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 Anthony Ryan Vaughan, Board Secretary

1/19/2022

 Date Certified