A photograph of a female teacher with short dark hair and glasses, wearing a white short-sleeved shirt, sitting on the floor and reading a book to two young boys. The boys are also sitting on the floor, looking at the book. They are in a classroom setting with bookshelves filled with books and blue storage bins in the background.

## **Special Education Consolidated (Federal): Focus on IDEA-B LEA Maintenance of Effort Eligibility Standard and Random Data Validation Process**

**Presented by Laura Salazar and Nelli Niño  
Post Award Compliance Unit Within Federal Fiscal Compliance and  
Reporting Division**

# Check-In



FFCR - Check-In

AA app.smartsheet.com

**TEA**  
Texas Education Agency

## Training & Presentation Check-In

**Event Name \***  
Please select the event you are attending.  
Select

**Attendee Name \***  
Please enter your name.

**Role \***  
Please enter the title of your role at your LEA, ESC, or organization.

**Email (Optional)**  
Please provide your email address to receive a short evaluation, additional slides and resources, and/or if you would like to be contacted for follow-up.

# Disclaimer

1. This presentation is intended solely to provide general information and guidance to Texas LEAs, ESCs, non-profit subgrantees, and participating Private Schools receiving equitable services. The content in this presentation reflects the Texas Education Agency's current understanding of statute and applicable federal guidance.
2. The content of this presentation is subject to change because of future guidance and or other updates provided by federal agencies with regulatory oversight of these programs.
3. This presentation does not constitute legal advice, and entities are, therefore, advised to seek legal counsel regarding the information and guidance provided in this presentation before acting upon the information provided.

# Agenda

1. Welcome and Introductions
2. Presentation Goals
3. BS6016 Fiscal Compliance Requirement
  - a) IDEA-B LEA Maintenance of Effort for Eligibility
4. BS6016 Eligibility Standard Random Data Validations
  - a) Random Data Validation Process and Overview
5. Federal Fiscal Compliance and Reporting WorkApp
6. Questions and Feedback

# Presentation Goals

By the end of the presentation, audience members will have a better understanding of:

- Revisions to the BS6016, IDEA-B LEA Maintenance of Effort Eligibility Schedule
- Aligning Line 1 with the 2<sup>nd</sup> Page of the 2022-2023 IDEA-B LEA MOE Final Compliance Review Report
- Shift in Random Data Validation Timeline
- Random Data Validation Process and Acceptable Documentation Submissions

A background image showing a group of students walking on a wide, modern staircase with metal railings. The students are wearing backpacks and casual clothing. Large windows in the background let in bright light, creating a bright and airy atmosphere.

# Eligibility Standard 34 CFR 300.203(a)

# What is IDEA-B LEA MOE?

- Individuals with Disabilities Education Act, Part B (IDEA-B) local educational agency (LEA) maintenance of effort (MOE) is a fiscal compliance requirement associated with receipt of IDEA-B grant funding.
- IDEA-B LEA MOE requires LEAs receiving IDEA Part B funds to budget and spend at least the same amount of local — or state and local — funds for the education of children with disabilities on a year-to-year basis, i.e., **IDEA-B LEA MOE is a 100% fiscal compliance requirement.**



# BS6016 Fiscal Compliance Requirement Schedule Revision





# BS6016 LEA MOE Eligibility Schedule Revision

A. LEA MOE for Eligibility	
Enter the amounts below, of either state and local funds or only local funds, to demonstrate MOE for grant eligibility purposes. Remember, to be eligible the budgeted amount must equal or exceed the expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance. LEAs must ensure auditable documentation, including all expenditure and budget data referenced below, is on file to support the data reported and must be made available to TEA upon request.	
Description	Expenditure
1. a) Amount of special education expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance.	
b) <input type="checkbox"/> By selecting this checkbox, the LEA verifies that the data provided on Line 1a is from <b>page 2</b> of the fiscal year 2023 (school year 2022-2023) IDEA-B LEA MOE Final Compliance Review Report.	
2. Budget for special education for 2024-2025	

Revision: On Line 1B, the LEA must verify that the data provided on line 1A is from page 2 of the fiscal year 2023 (school year 2022-2023) IDEA-B LEA MOE final compliance review report.

Link to: [BS6016 Schedule Instructions](#)

A background image showing a group of students walking on a wide, modern staircase with metal railings. The students are wearing backpacks and casual clothing. Large windows in the background let in bright, natural light, creating a bright and airy atmosphere. The overall scene suggests a school environment.

**BS6016: IDEA-B LEA  
Maintenance of Effort,  
Eligibility (Lines 1-4)**

# BS6016 IDEA-B LEA MOE Eligibility Standard

A. LEA MOE for Eligibility	
<p>Enter the amounts below, of either state and local funds or only local funds, to demonstrate MOE for grant eligibility purposes. Remember, to be eligible the budgeted amount must equal or exceed the expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance. LEAs must ensure auditable documentation, including all expenditure and budget data referenced below, is on file to support the data reported and must be made available to TEA upon request.</p>	
Description	Expenditure
<p>1. a) Amount of special education expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance.</p> <p>b) <input type="checkbox"/> By selecting this checkbox, the LEA verifies that the data provided on Line 1a is from <b>page 2</b> of the fiscal year 2023 (school year 2022-2023) IDEA-B LEA MOE Final Compliance Review Report.</p>	
2. Budget for special education for 2024-2025	
<p>3. If the LEA's budget does not equal or exceed the amount expended in the most recent prior year in which complete expenditure data are available, due to federally allowable exceptions or state reconsiderations, provide a specific justification including the amount of reduction. The amount of the reduction plus the budget amount must equal or exceed amount of expenditures. Note that this is used for grant eligibility purposes only and not final compliance determinations. All applicable federal exceptions and state reconsiderations will be reviewed and approved or rejected during the IDEA-B MOE compliance determination process.</p> <p>a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.</p> <p>b) A decrease in the enrollment of children with disabilities.</p> <p>c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the State Education Agency (SEA), because the child-</p> <ul style="list-style-type: none"> <li>• Has left the jurisdiction of the agency.</li> <li>• Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated.</li> <li>• No longer needs the program of special education.</li> </ul> <p>d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.</p> <p>e) The assumption of cost by the high-cost fund operated by the SEA under 34 CFR 300.704(c).</p> <p>f) Adjustment to Fiscal Effort (MOE Voluntary Reduction).</p>	Budgeted Reduction Amount
<p>4. <b>Assurance of Eligibility</b> Check the appropriate selection below:</p> <p><input type="radio"/> The LEA assures it used the state and local expenditures (in total or per capita), in the most recent prior year in which data are available and the LEA was in MOE compliance and has budgeted at least the same amount of state and local funds in the coming year, or budgeted reduced amount due to federally allowable exceptions or state reconsiderations.</p> <p><input type="radio"/> The LEA assures it used the local expenditures (in total or per capita), in the most recent prior year in which data are available and the LEA was in MOE compliance and has budgeted at least the same amount of local funds in the coming year, or budgeted reduced amount due to federally allowable exceptions or state reconsiderations.</p>	

On Line 1A, enter the amount of state and local or only local special education expenditures for the most recent prior year for which complete data are available and the LEA was in MOE compliance (from page 2 of the most recent IDEA-B LEA MOE Final Compliance Review report).

On Line 1B, the LEA must verify that the data provided on line 1A is from page 2 of the fiscal year 2023 (school year 2022-2023) IDEA-B LEA MOE final compliance review report.

# BS6016 Schedule Line 1 Instructions & IDEA-B LEA MOE Final Compliance Review Report

IDEA-B LEA MOE Subsequent Year Expenditure and Per-Capita Expenditure Report

Subsequent Year:  
 School Year (SY) 2023-2024  
 (Fiscal Year 2024)

LEA Name: EXAMPLE ISD CDN: 123456 Region: 00

Item Description	Test Methods			
	Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L
Last compliant SY for test method	2020-2021	2022-2023	2019-2020	2022-2023
Last compliant SY total expenditure and per-capita expenditure amounts	\$68,201.19	\$202,168.00	\$3,561.36	\$11,774.10
Last compliant SY special education student count			14	14
Cumulative Exceptions/Adjustments	\$0.00	\$0.00	\$0.00	\$0.00

NOTE: These are the comparison amounts for each test method that will be used for SY 2023-2024 IDEA-B LEA MOE calculations. Cumulative Exceptions/Adjustments may be applied to test methods with a 'Fail' compliance result.

FY 2024 Baseline  
 Used for the  
 Application

## Part A: LEA MOE for Eligibility

### SPECIFIC INSTRUCTIONS

- On Line 1A, enter the amount of state and local or only local special education expenditures for the most recent prior year for which complete data are available and the LEA was in MOE compliance (from **page 2** of the most recent IDEA-B LEA MOE Compliance Review report).
  - It is the responsibility of each LEA to determine which year's expenditure data to use, based on the IDEA-B LEA MOE Subsequent Year Expenditure and Per-Capita Expenditure Report found on **page 2** of the LEA's FINAL IDEA-B LEA MOE Compliance Review for the appropriate school year. For example, for the 2024-2025 Grant Application, use (SY) 2022-2023 (Fiscal Year 2023) or the last compliant year.

[Link to: BS6016 Schedule Instructions](#)

# Schedule BS6016 Line 1 & Final Compliance Reviews

## A. LEA MOE for Eligibility

Enter the amounts below, of either state and local funds or only local funds, to demonstrate MOE for grant eligibility purposes. Remember, to be eligible the budgeted amount must equal or exceed the expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance. LEAs must ensure auditable documentation, including all expenditure and budget data referenced below, is on file to support the data reported and must be made available to TEA upon request.

Description	Expenditure
1. a) Amount of special education expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance.	202,168
b) <input checked="" type="checkbox"/> By selecting this checkbox, the LEA verifies that the data provided on Line 1a is from <b>page 2</b> of the fiscal year 2023 (school year 2022-2023) IDEA-B LEA MOE Final Compliance Review Report.	
2. Budget for special education for 2024-2025	

School Year (SY) 2023-2024  
(Fiscal Year 2024)

LEA Name: EXAMPLE ISD CDN: 123456 Region: 00

Item Description	Test Methods			
	Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L
Last compliant SY for test method	2020-2021	2022-2023	2019-2020	2022-2023
Last compliant SY total expenditure and per-capita expenditure amounts	\$68,201.19	\$202,168.00	\$3,561.36	\$11,774.10
Last compliant SY special education student count			14	14
Cumulative Exceptions/Adjustments	\$0.00	\$0.00	\$0.00	\$0.00

the  
OE  
Final Compliance Review Report.

# Schedule BS6016 Line 1, Line 2, and Line 3

A. LEA MOE for Eligibility	
<p>Enter the amounts below, of either state and local funds or only local funds, to demonstrate MOE for grant eligibility purposes. Remember, to be eligible the budgeted amount must equal or exceed the expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance. LEAs must ensure auditable documentation, including all expenditure and budget data referenced below, is on file to support the data reported and must be made available to TEA upon request.</p>	
Description	Expenditure
<p>1. a) Amount of special education expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance.</p> <p>b) <input type="checkbox"/> By selecting this checkbox, the LEA verifies that the data provided on Line 1a is from <b>page 2</b> of the fiscal year 2023 (school year 2022-2023) IDEA-B LEA MOE Final Compliance Review Report.</p>	
2. Budget for special education for 2024-2025	
<p>3. If the LEA's budget does not equal or exceed the amount expended in the most recent prior year in which complete expenditure data are available, due to federally allowable exceptions or state reconsiderations, provide a specific justification including the amount of reduction. The amount of the reduction plus the budget amount must equal or exceed <u>amount</u> of expenditures. Note that this is used for grant eligibility purposes only and not final compliance determinations. All applicable federal exceptions and state reconsiderations will be reviewed and approved or rejected during the IDEA-B MOE compliance determination process.</p> <p>a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.</p> <p>b) A decrease in the enrollment of children with disabilities.</p> <p>c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the State Education Agency (SEA), because the child-</p> <ul style="list-style-type: none"> <li>Has left the jurisdiction of the agency.</li> <li>Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated.</li> <li>No longer needs the program of special education.</li> </ul> <p>d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.</p> <p>e) The assumption of cost by the high-cost fund operated by the SEA under 34 CFR 300.704(c).</p> <p>f) Adjustment to Fiscal Effort (MOE Voluntary Reduction).</p>	Budgeted Reduction Amount
<p>4. <b>Assurance of Eligibility</b> Check the appropriate selection below:</p> <p><input type="radio"/> The LEA assures it used the state and local expenditures (in total or per capita), in the most recent prior year in which data are available and the LEA was in MOE compliance and has budgeted at least the same amount of state and local funds in the coming year, or budgeted reduced amount due to federally allowable exceptions or state reconsiderations.</p> <p><input type="radio"/> The LEA assures it used the local expenditures (in total or per capita), in the most recent prior year in which data are available and the LEA was in MOE compliance and has budgeted at least the same amount of local funds in the coming year, or budgeted reduced amount due to federally allowable exceptions or state reconsiderations.</p>	

Line 2: Enter the amount of state and local or only local funds budgeted for special education for the current year. If the LEA enters state and local expenditures in Line 1, then the LEA will enter state and local funds budgeted in Line 2, and likewise for local only funds.

If the amount in Line 2 is less than the amount in Line 1, a justification field in Line 3 will be enabled. The LEA must select an appropriate justification(s) for the budget reduction in Line 3.

Link to: [Information About Exceptions](#)

# Schedule BS6016 Line 4

A. LEA MOE for Eligibility	
<p>Enter the amounts below, of either state and local funds or only local funds, to demonstrate MOE for grant eligibility purposes. Remember, to be eligible the budgeted amount must equal or exceed the expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance. LEAs must ensure auditable documentation, including all expenditure and budget data referenced below, is on file to support the data reported and must be made available to TEA upon request.</p>	
Description	Expenditure
<p>1. a) Amount of special education expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance.</p> <p>b) <input type="checkbox"/> By selecting this checkbox, the LEA verifies that the data provided on Line 1a is from <b>page 2</b> of the fiscal year 2023 (school year 2022-2023) IDEA-B LEA MOE Final Compliance Review Report.</p>	
2. Budget for special education for 2024-2025	
<p>3. If the LEA's budget does not equal or exceed the amount expended in the most recent prior year in which complete expenditure data are available, due to federally allowable exceptions or state reconsiderations, provide a specific justification including the amount of reduction. The amount of the reduction plus the budget amount must equal or exceed amount of expenditures. Note that this is used for grant eligibility purposes only and not final compliance determinations. All applicable federal exceptions and state reconsiderations will be reviewed and approved or rejected during the IDEA-B MOE compliance determination process.</p> <p>a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.</p> <p>b) A decrease in the enrollment of children with disabilities.</p> <p>c) The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the State Education Agency (SEA), because the child-</p> <ul style="list-style-type: none"> <li>• Has left the jurisdiction of the agency.</li> <li>• Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated.</li> <li>• No longer needs the program of special education.</li> </ul> <p>d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.</p> <p>e) The assumption of cost by the high-cost fund operated by the SEA under 34 CFR 300.704(c).</p> <p>f) Adjustment to Fiscal Effort (MOE Voluntary Reduction).</p>	Budgeted Reduction Amount
<p>4. <b>Assurance of Eligibility</b> Check the appropriate selection below:</p> <p><input type="radio"/> The LEA assures it used the state and local expenditures (in total or per capita), in the most recent prior year in which data are available and the LEA was in MOE compliance and has budgeted at least the same amount of state and local funds in the coming year, or budgeted reduced amount due to federally allowable exceptions or state reconsiderations.</p> <p><input type="radio"/> The LEA assures it used the local expenditures (in total or per capita), in the most recent prior year in which data are available and the LEA was in MOE compliance and has budgeted at least the same amount of local funds in the coming year, or budgeted reduced amount due to federally allowable exceptions or state reconsiderations.</p>	

Line 4 should identify the amounts in Lines 1 and 2 as being either state and local or local only.





**BS6016 IDEA-B LEA  
Maintenance of Effort Data  
Validation Process  
(Eligibility Standard)**



# Timeframe: BS6016 IDEA-B LEA MOE Eligibility Standard Validation

## ■ Timeframe Shift in the Validations:

- Validations to be completed January through March 2025
- Allows for finalized budgets to be determined
- LEAs will be in office rather than reaching out during the summer
- Initial application/funding will not be on hold
- LEAs can amend their application and claim their FINAL entitlements at the same time



# Overview of BS6016 IDEA-B LEA Maintenance of Effort (Eligibility Standard) Data Validation Process

10 % random sample of LEAs selected each year.

Sample LEAs are contacted and asked to submit their current school year budget.

FFCR staff verify data on Line 1 against the test method amounts indicated on page 2 of the IDEA-B LEA MOE Final Compliance Review report and request supporting documentation to verify amount indicated on line 2 of the BS6016.

# Important Aspects of Validation Submission

- The supporting documentation must come from the Local Education Agency's ***official accounting system***.
- The documentation must indicate ***Fund Codes 199/420/437***
- The documentation must indicate ***PIC Codes 23/33/43***
- The ***current school year and the name*** of the LEA must be present on the documentation.
- The documentation must match what was entered on ***line 2 of the BS6016***.

# Step 1: Confirming Line 1 Matches IDEA-B LEA MOE Final Compliance Review

## A. LEA MOE for Eligibility

Enter the amounts below, of either state and local funds or only local funds, to demonstrate MOE for grant eligibility purposes. Remember, to be eligible the budgeted amount must equal or exceed the expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance. LEAs must ensure auditable documentation, including all expenditure and budget data referenced below, is on file to support the data reported and must be made available to TEA upon request.

Description	Expenditure
1. Amount of special education expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance.	\$52,193,699
2. Budget for special education for 2023-2024	\$57,191,483

Compare to data on *2<sup>nd</sup> page* of 2021-2022 final IDEA-B LEA MOE Compliance Review report

Item Description	Test Methods			
	Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L
Last compliant SY for test method	2021-2022	2021-2022	2021-2022	2021-2022
Last compliant SY total expenditure and per-capita expenditure amounts	\$52,193,699.00	\$52,193,699.00	\$10,103.31	\$10,103.31
Last compliant SY special education student count			5,166	5,166
Cumulative Exceptions/Adjustments	\$0.00	\$0.00	\$0.00	\$0.00

Example from 2023-2024 School Year Validation, BS6016 Schedule.

(When the subsequent application is released, it will indicate *2024–2025 and the 2022–2023 Final IDEA-B LEA MOE Compliance Review Report will be utilized.*)

# Step 2: Confirming Budget Documentation Matches Line 2

A. LEA MOE for Eligibility	
Enter the amounts below, of either state and local funds or only local funds, to demonstrate MOE for grant eligibility purposes. Remember, to be eligible the budgeted amount must equal or exceed the expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance. LEAs must ensure auditable documentation, including all expenditure and budget data referenced below, is on file to support the data reported and must be made available to TEA upon request.	
Description	Expenditure
1. Amount of special education expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance.	\$52,193,699
2. Budget for special education for 2023-2024	\$57,191,483

FOR 2024 01								
925 HEALTH SERVICES	ORIGINAL	APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED
<b>952 TRANSPORTATION</b>								
199-34-952-23-0000-612				OPERATING COSTS	0.00	0.00	98,671.00	.0%
98,671.00				98,671.00				
199-34-952-23-0000-612				OPERATING COSTS	0.00	0.00	3,313,366.00	.0%
3,313,366.00				3,313,366.00				
199-34-952-23-0000-614				OPERATING COSTS	0.00	0.00	48,098.00	.0%
48,098.00				48,098.00				
199-34-952-23-0000-6142				OPERATING COSTS	0.00	0.00	575,682.00	.0%
575,682.00				575,682.00				
199-34-952-23-0000-6143				OPERATING COSTS	0.00	0.00	52,078.00	.0%
52,078.00				52,078.00				
199-34-952-23-0000-6146				OPERATING COSTS	0.00	0.00	134,527.00	.0%
134,527.00				134,527.00				
199-34-952-23-0000-6249				OPERATING COSTS	0.00	0.00	42,001.00	.0%
42,001.00				42,001.00				
199-34-952-23-0000-6299				OPERATING COSTS	0.00	0.00	4,000.00	.0%
4,000.00				4,000.00				
199-34-952-23-0000-6311				OPERATING COSTS	0.00	0.00	442,202.00	.0%
442,202.00				442,202.00				
199-34-952-23-0000-6319				OPERATING COSTS	0.00	0.00	238,400.00	.0%
238,400.00				238,400.00				
199-34-952-23-0000-6329				OPERATING COSTS	0.00	0.00	72,000.00	.0%
72,000.00				72,000.00				
199-34-952-23-0000-6399				OPERATING COSTS	0.00	0.00	12,000.00	.0%
12,000.00				12,000.00				
<b>998 CONTINGENCY/HISTORICAL</b>								
199-11-998-23-0000-6119				OPERATING COSTS	0.00	0.00	1,150,000.00	.0%
1,150,000.00				1,150,000.00				
<b>GRAND TOTAL</b>								

**Fund Code 199, PIC 23**

**Line 2 Matches the Budget Documentation Total**

# Additional Examples of Accurate Document Submissions

Current Date

SELECTION CRITERIA: orgn.fund= '1994' and orgn.orgn1 like  
ACCOUNTING PERIOD: 1/24

SORTED BY: FUND,FUNCTION,ORGANIZATION,PROGRAM,BUDGET MAN  
TOTALLED ON: FUND,FUNCTION,ORGANIZATION  
PAGE BREAKS ON: FUND

FUND - 1994 - GENERAL FUND

ORGANIZATION / ACCOUNT / TITLE

Fund Code  
199, PIC 23

```

1994-11-002-23-000 611200 GENERAL FUND WAGES-SUBSTIT
1994-11-002-23-000 611900 GENERAL FUND SALARIES-PROF
1994-11-002-23-000 611968 GENERAL FUND EOC TUTORIALS
1994-11-002-23-000 612100 GENERAL FUND EXTRA DUTY PA
1994-11-002-23-000 612900 GENERAL FUND WAGES-SUPPORT
1994-11-002-23-000 613200 GENERAL FUND TRS SUPPLEMEN
1994-11-002-23-000 614100 GENERAL FUND SS / MEDICARE
1994-11-002-23-000 614200 GENERAL FUND GROUP HEALTH
1994-11-002-23-000 614300 GENERAL FUND WORKERS COMPE
1994-11-002-23-000 614400 GENERAL FUND TRS ON-BEHALF
1994-11-002-23-000 614500 GENERAL FUND UNEMPLOYMENT
1994-11-002-23-000 614600 GENERAL FUND TEACHER RETIR
1994-11-002-23-000 621900 GENERAL FUND PROFESSIONAL
1994-11-002-23-000 624900 GENERAL FUND CONTRACTED MA
1994-11-002-23-000 62490C GENERAL FUND COPIER MAINT
1994-11-002-23-000 626917 GENERAL FUND RENTALS/LEASE
1994-11-002-23-000 629900 GENERAL FUND MISC CONTRACT
1994-11-002-23-000 639900 GENERAL FUND SUPPLIES
1994-11-002-23-000 639917 GENERAL FUND SUPPLIES-SPEC
1994-11-002-23-000 6399LS GENERAL FUND SUPPLIES LIFE
1994-11-002-23-000 641100 GENERAL FUND TRAVEL
1994-11-002-23-000 641200 GENERAL FUND STUDENT TRAVE
1994-11-002-23-000 642900 GENERAL FUND INSURANCE
1994-11-002-23-000 649400 GENERAL FUND RECLASSIFIED
1994-11-002-23-000 664900 GENERAL FUND FIXED ASSETS
1994-11-002-23-000 664917 GENERAL FUND FXD ASTS < $5
1994-11-002-23-000 6649LS GENERAL FUND FIXED ASSETS
TOTAL ORGANIZATION
    
```

Current Date

Fiscal Year Ending June 30 2024

ACCOUNT	FD	FC	OBJ	SO	ORG	PIC	RESP
199-11-6112-00-005-23-1-0 -	199	11	6112	00	005	23	1
199-11-6112-00-041-23-1-0 -	199	11	6112	00	041	23	1
199-11-6112-00-980-23-3-0 -	199	11	6112	00	980	23	3
199-11-6117-00-041-23-1-0 -	199	11	6117	00	041	23	1
199-11-6117-00-980-23-3-0 -	199	11	6117	00	980	23	3
199-11-6117-SS-980-23-3-0 -	199	11	6117	SS	980	23	3
199-11-6122-00-980-23-3-0 -	199	11	6122	00	980	23	3
199-11-6141-00-041-23-1-0 -	199	11	6141	00	041	23	1
199-11-6142-00-041-23-1-0 -	199	11	6142	00	041	23	1
199-11-6143-00-041-23-1-0 -	199	11	6143	00	041	23	1
199-11-6145-00-041-23-1-0 -	199	11	6145	00	041	23	1
199-11-6146-00-041-23-1-0 -	199	11	6146	00	041	23	1
199-11-6249-00-980-23-3-0 -	199	11	6249	00	980	23	3
199-11-6295-00-888-23-3-0 -	199	11	6295	00	888	23	3

Fund Code  
199, PIC 23

# Common Themes with Validations that Required Revisions

- If the BS6016 Line 1 does not match an expenditure amount indicated for one of the test methods on the **2<sup>nd</sup> page** of the most current IDEA-B LEA MOE Final Compliance Review report, the LEA must amend the BS6016 Line 1 to match.
- If the BS6016 Line 2 does not match the submitted budget documentation amount, the LEA must either adjust the budget or amend the BS6016 Line 2 to match the budget documentation submitted.
- If the submitted documentation does not reflect the correct funding and/or PIC codes and the correct school year the LEA must submit revised documentation. In addition, if the documentation is not from the LEA's official accounting system, the LEA must resubmit documentation that is directly from an official accounting system.
- BS6016 Line 1 and Line 2: If the LEA's budget does not equal or exceed the amount expended in the most recent prior year, then the LEA must provide specific justification. This situation relates to Line 3 of the BS6016 Schedule that outlines allowable exceptions.

# Examples of Validation that Must Be Revised Due to Amounts Not Matching

Description		Expenditure
1. Amount of special education expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance.		\$1,102,025
2. Budget for special education for 2023-2024		\$4,400,000

fund	func	obj	subj	org	fscl_yr	pgm	ed_spar	proj_dtl	Budget Draft
420	11	6119	00	301	4	23	0	00	\$ 161,000.00
420	11	6119	00	302	4	23	0	00	\$ 164,000.00
420	11	6119	00	303	4	23	0	00	\$ 9,000.00
420	11	6119	00	311	4	23	0	00	\$ 253,000.00
420	11	6119	00	312	4	23	0	00	\$ 68,000.00
420	11	6119	00	321	4	23	0	00	\$ 56,000.00
420	11	6119	00	322	4	23	0	00	\$ 6,000.00
420	11	6119	00	331	4	23	0	00	\$ 55,000.00
420	11	6119	00	401	4	23	0	00	\$ 81,000.00
420	11	6119	00	411	4	23	0	00	\$ 61,000.00
420	11	6119	00	810	4	23	0	00	\$ -
420	11	6129	00	301	4	23	0	00	\$ 101,000.00
420	11	6129	00	302	4	23	0	00	\$ 98,000.00
420	11	6129	00	303	4	23	0	00	\$ 182,000.00
420	11	6129	00	311	4	23	0	00	\$ 72,000.00
420	11	6129	00	312	4	23	0	00	\$ 65,000.00
420	11	6129	00	321	4	23	0	00	\$ 145,000.00

Sum: \$3,472,000.00

1. Line 2 must match the submitted budget documentation.

2. In this example, the submitted budget does not reflect the amount reported on Line 2. This requires an amendment and/or submission of revised documentation.



# Example of Validation-Application Must be Amended Due to Line 1

A. LEA MOE for Eligibility	
Enter the amounts below, of either state and local funds or only local funds, to demonstrate MOE for grant eligibility purposes. Remember, to be eligible the budgeted amount must equal or exceed the expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance. LEAs must ensure auditable documentation, including all expenditure and budget data referenced below, is on file to support the data reported and must be made available to TEA upon request.	
Description	Expenditure
1. Amount of special education expenditures for the most recent prior year in which complete expenditure data are available and the LEA was in MOE compliance.	\$200,000
2. Budget for special education for 2023-2024	\$200,000

Item Description	Test Methods			
	Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L
Last compliant SY for test method	2021-2022	2016-2017	2021-2022	2017-2018
Last compliant SY total expenditure and per-capita expenditure amounts	\$0.00	\$363,537.00	\$0.00	\$8,971.46
Last compliant SY special education student count			18	39
Cumulative Exceptions/Adjustments	\$0.00	\$0.00	\$0.00	\$0.00

*Example for 2023-2024 school year validation sample.* Line 1 does not match any of the Test Methods on the *2<sup>nd</sup> page* of the most current IDEA-B LEA MOE Final Compliance Review Report. This must be amended to revise Line 1.

# Validations that Must Be Revised Due to Type of Documentation Submitted

## SPECIAL EDUCATION

Description	2022-2023	Proposed 2023-2024
ELEM SPEC ED SUPPLIES	\$ 1,000.00	\$ 1,000.00
SLP TESTING SUPPLIES	\$ 1,000.00	\$ 1,200.00
HS SPED SUPPLIES	\$ 1,000.00	\$ 1,000.00
JH SPED SUPPLIES	\$ 1,000.00	\$ 1,000.00
ILS SUPPLIES	\$ 3,600.00	\$ 3,500.00
PPCD SUPPLIES	\$ 200.00	\$ 50.00
CPI SUPPLIES	\$ 1,600.00	\$ 1,100.00
OT/PT SUPPLIES	\$ 250.00	\$ 150.00
SPECIAL OLYMPICS SUPPLIES	\$ 200.00	\$ 150.00
18+ SUPPLIES	\$ 100.00	\$ 50.00
EASY SPED SOFTWARE	\$ 2,500.00	\$ 2,500.00
DYSLEXIA SUPPLIES	\$ 250.00	\$ 250.00
DYSLEXIA SUPPLIES	\$ 250.00	\$ 250.00
DYSLEXIA SUPPLIES	\$ 250.00	\$ 250.00
DYSLEXIA SUPPLIES	\$ 250.00	\$ 250.00
RTI MANAGEMENT PROGRAM	\$ 1,300.00	\$ 1,300.00
OFFICE MATERIALS RTI/504	\$ 500.00	\$ 500.00
DTI SUPPLIES	\$ 500.00	\$ 500.00

2021 - 2022 This Yr Orig Budget	2021 - 2022 This Yr Amend Budget	2021 - 2022 This Yr Actual Amt	2022 - 2023 Next Yr Recommend
.00	.00	.00	_____
.00	.00	.00	_____
.00	.00	.00	_____
.00	.00	.00	_____
.00	.00	.00	_____
.00	.00	.00	_____

**Example 1: The wrong SY is indicated**

Lock Flag	Fund	Func	Obj	SO	Org	Fiscal Yr	Program	Ed Span	Proj Dtl	Next Yr Rec	Next Yr Rec	Description
N	199	11	6119	0	1	4	23	0	0	0	0	0 SHARS SALARY
N	199	11	6119	4	1	4	23	0	0	0	0	##### SALARIES/WAGES TEA & PROF
N	199	11	6129	3	1	4	23	0	0	0	67,637.00	SALARY/WAGES-SUPPORT PERSONNEL
N	199	11	6129	4	1	4	23	0	0	0	0	SALARY/WAGES-SUPPORT PERSONNEL
N	199	11	6141	3	1	4	23	0	0	0	0	963 SOCIAL SECURITY
N	199	11	6141	4	1	4	23	0	0	0	1,571.00	SOCIAL SECURITY
N	199	11	6142	3	1	4	23	0	0	0	3,017.00	GROUP HEALTH & LIFE INS
N	199	11	6142	4	1	4	23	0	0	0	0	12 GROUP HEALTH & LIFE INS.
N	199	11	6143	3	1	4	23	0	0	0	0	771 WORKMENS COMPENSATION
N	199	11	6143	4	1	4	23	0	0	0	1,251.00	WORKMENS COMPENSATION
N	199	11	6144	3	1	4	23	0	0	0	6,202.00	TRS ON BEHALF
N	199	11	6144	4	1	4	23	0	0	0	10,199.00	TRS ON BEHALF
N	199	11	6146	3	1	4	23	0	0	0	2,016.00	TEACHER RETIREMENT
N	199	11	6146	4	1	4	23	0	0	0	3,080.00	TEACHER RETIREMENT
N	199	11	6399	4	1	4	23	0	0	4,750.00	4,750.00	GENERAL SUPPLIES SP. ED.
N	199	11	6412	4	1	4	23	0	0	300	200	TRAVEL AND SUBSISTENCE-STUDENT
N	199	13	6411	4	1	4	23	0	0	800	800	TRAVEL SP. ED.

**Example 2 and 3:**  
The documentation submitted is not generated from the official accounting system.



# Trainings Opportunities

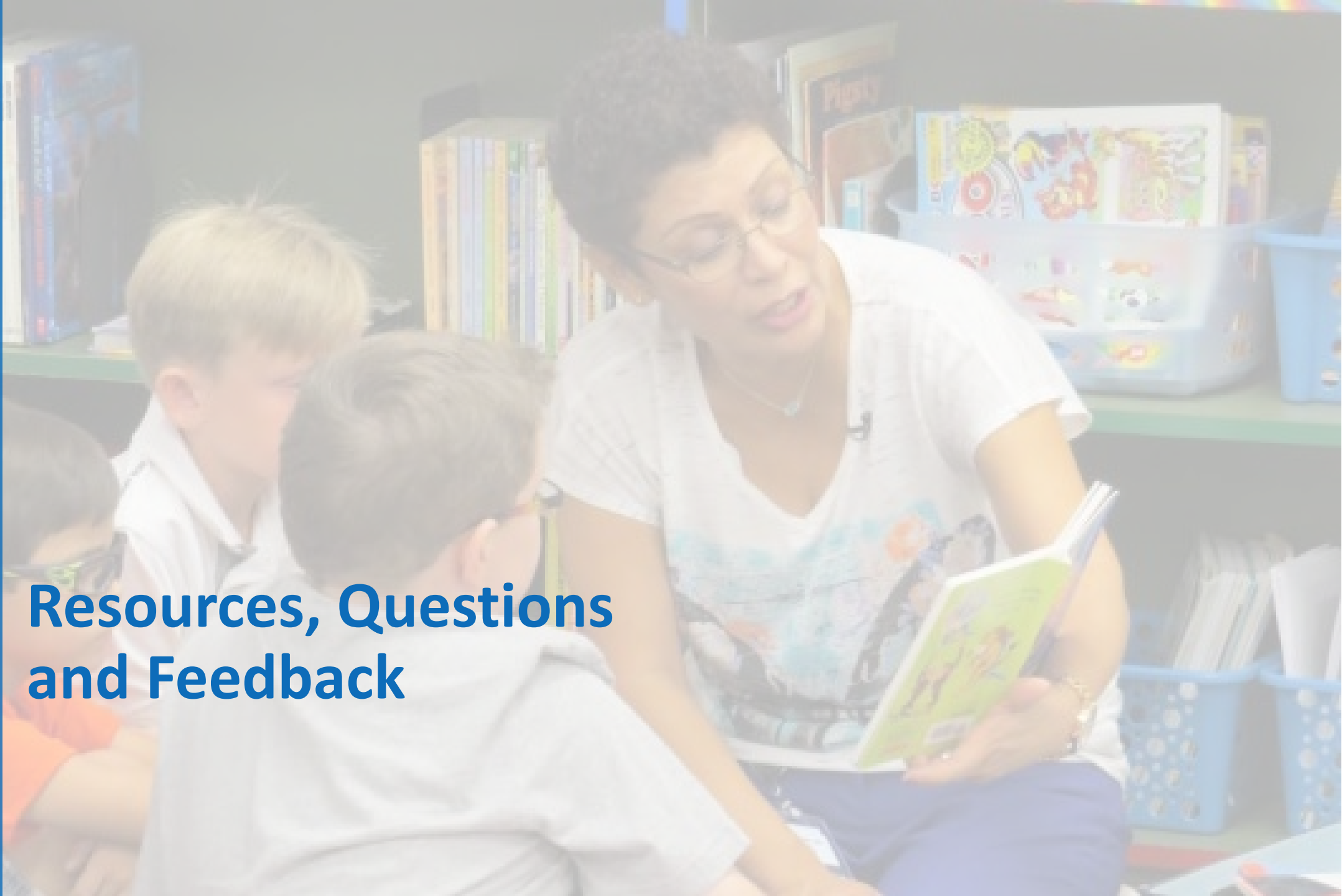


Grant Compliance  
and Administration

# Supportive Actions Moving Forward

- **Targeted Technical Assistance Training- BS6016 IDEA-B LEA MOE (Eligibility Standard) Validation Submissions**
  - December 2024 TBD
- **Technical Assistance Training- BS6016 Line 1 and the IDEA-B LEA MOE Final Compliance Review Report**
  - Late Summer/Early Fall 2024 TBD
- **FFCR WorkApp Training**
  - [Link to LEA Training June 26<sup>th</sup>, 9:00 a.m.-10:00 a.m.](#)



A photograph of a female teacher with short dark hair and glasses, wearing a white t-shirt, sitting on the floor and reading a book to a group of young students. The students are also sitting on the floor, looking at the book. They are in a library or classroom setting with bookshelves in the background. The image is semi-transparent, allowing the text to be overlaid.

## Resources, Questions and Feedback

# Resources

- **Revised Application Instructions, BS6016:** [BS6016 Schedule Instructions](#)
- **Post Award Compliance Webpage:** <https://tea.texas.gov/finance-and-grants/grants/federal-fiscal-compliance-and-reporting/post-award-compliance>
- **Federal Fiscal Compliance and Reporting Website:** [Compliance and Reporting | Texas Education Agency](#)
- **IDEA-B Fiscal Compliance Webpage:** <https://tea.texas.gov/finance-and-grants/grants/federal-fiscal-compliance-and-reporting/idea-fiscal-compliance/idea-b-lea-maintenance-of-effort>
- **IDEA-B LEA MOE Compliance Guidance Handbook:** [IDEA-B LEA MOE Handbook \(texas.gov\)](#)

# Questions



- **FFCR Post Award Compliance Unit (Eligibility Standard):**  
[pac@tea.texas.gov](mailto:pac@tea.texas.gov)

# Presentation Feedback – How did we do?





# Copyright

The materials are copyrighted © and trademarked ™ as the property of the Texas Education Agency (TEA) and may not be reproduced without the express written permission of TEA, except under the following conditions:

1. Texas public schools, charter schools, and Education Service Centers may reproduce and use copies of the Materials and Related Materials for the schools' and schools' educational use without obtaining permission from TEA.
2. Residents of the state of Texas may reproduce and use copies of the Materials and Related Materials for individual personal use only without obtaining written permission of TEA.
3. Any portion reproduced must be reproduced in its entirety and remain unedited, unaltered and unchanged in any way.
4. No monetary charge can be made for the reproduced materials or any document containing them; however, a reasonable charge to cover only the cost of reproduction and distribution may be charged.

Private entities or persons located in Texas that are not Texas public schools, Texas Education Service Centers, or Texas charter schools or any entity, whether public or private, educational or non-educational, located outside the state of Texas MUST obtain written approval from TEA and will be required to enter into a license agreement that may involve the payment of a licensing fee or a royalty.

For information contact: Texas Education Agency, 1701 N. Congress Ave., Austin, TX 78701-1494; email: [copyrights@tea.state.tx.us](mailto:copyrights@tea.state.tx.us).