



# 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.**)

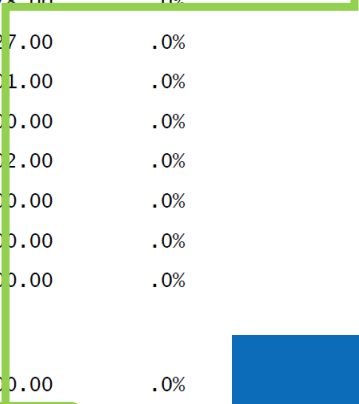
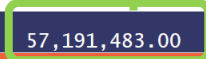
# Step 2: Confirming Budget Documentation Matches Line 2

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	0.00	0.00	98,671.00	.0%
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	0.00	0.00	3,313,366.00	.0%
199-34-952-23-0000-614					OPERATING COSTS	0.00	0.00	48,098.00	.0%
48,098.00					48,098.00	0.00	0.00	48,098.00	.0%
199-34-952-23-0000-6142					OPERATING COSTS	0.00	0.00	575,682.00	.0%
575,682.00					575,682.00	0.00	0.00	575,682.00	.0%
199-34-952-23-0000-6143					OPERATING COSTS	0.00	0.00	52,078.00	.0%
52,078.00					52,078.00	0.00	0.00	52,078.00	.0%
199-34-952-23-0000-6146					OPERATING COSTS	0.00	0.00	134,527.00	.0%
134,527.00					134,527.00	0.00	0.00	134,527.00	.0%
199-34-952-23-0000-6249					OPERATING COSTS	0.00	0.00	42,001.00	.0%
42,001.00					42,001.00	0.00	0.00	42,001.00	.0%
199-34-952-23-0000-6299					OPERATING COSTS	0.00	0.00	4,000.00	.0%
4,000.00					4,000.00	0.00	0.00	4,000.00	.0%
199-34-952-23-0000-6311					OPERATING COSTS	0.00	0.00	442,202.00	.0%
442,202.00					442,202.00	0.00	0.00	442,202.00	.0%
199-34-952-23-0000-6319					OPERATING COSTS	0.00	0.00	238,400.00	.0%
238,400.00					238,400.00	0.00	0.00	238,400.00	.0%
199-34-952-23-0000-6329					OPERATING COSTS	0.00	0.00	72,000.00	.0%
72,000.00					72,000.00	0.00	0.00	72,000.00	.0%
199-34-952-23-0000-6399					OPERATING COSTS	0.00	0.00	12,000.00	.0%
12,000.00					12,000.00	0.00	0.00	12,000.00	.0%
<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	0.00	0.00	1,150,000.00	.0%
<b>GRAND TOTAL</b>								<b>57,191,483.00</b>	<b>.0%</b>
57,191,483.00					57,191,483.00	0.00	0.00	57,191,483.00	.0%

**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 BUDGET

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. 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 will need to provide specific justification. This situation relates to Line 3 of the BS6016 Schedule that outlines allowable exceptions.



# Examples of Validation that Needed to 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 should 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 from 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. Line 1 must be revised via an amendment.

# 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

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

Lock Flag	Fund	Func	Obj	SO	Org	Fiscal Yr	Program	Ed Span	Proj Dtl	Next Yr Rer	Next Yr Rer	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.

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