

A group of students in formal attire, including crowns and sashes, standing on a stage. Some are holding bouquets. The background is slightly blurred, showing other people and a stage setting.

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 2026
- 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

5% 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 Educational 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. 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.	\$52,193,699
b) ☐ The LEA verifies that the data provided on line 1a is from page 2 of the fiscal year 2024 (school year 2023-2024) IDEA-B LEA MOE final compliance review.	
2. Budget for special education for 2025-2026	

Compare to data on **2nd page** of 2023-2024 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 2025-2026
School Year Validation,
BS6016 Schedule.**

(When the subsequent application is released, it will indicate **2025–2026 and the 2023–2024 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. 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) ☐ The LEA verifies that the data provided on line 1a is from page 2 of the fiscal year 2024 (school year 2023-2024) IDEA-B LEA MOE final compliance review.	
2. Budget for special education for 2025-2026	\$57,191,483

FOR 2024 01							
925 HEALTH SERVICES	ORIGINAL APPROP	TRANS/ADJSMTS	REVISED BUDGET	YTD EXPENDED	ENCUMBRANCE/REQ	AVAILABLE BUDGET	% USED

952 TRANSPORTATION

199-34-952-23-0000-612	98,671.00	0.00	98,671.00	0.00	0.00	98,671.00	.0%
199-34-952-23-0000-612	3,313,366.00	0.00	3,313,366.00	0.00	0.00	3,313,366.00	.0%
199-34-952-23-0000-614	48,098.00	0.00	48,098.00	0.00	0.00	48,098.00	.0%
199-34-952-23-0000-614	575,682.00	0.00	575,682.00	0.00	0.00	575,682.00	.0%
199-34-952-23-0000-6143	52,078.00	0.00	52,078.00	0.00	0.00	52,078.00	.0%
199-34-952-23-0000-6146	134,527.00	0.00	134,527.00	0.00	0.00	134,527.00	.0%
199-34-952-23-0000-6249	42,001.00	0.00	42,001.00	0.00	0.00	42,001.00	.0%
199-34-952-23-0000-6299	4,000.00	0.00	4,000.00	0.00	0.00	4,000.00	.0%
199-34-952-23-0000-6311	442,202.00	0.00	442,202.00	0.00	0.00	442,202.00	.0%
199-34-952-23-0000-6319	238,400.00	0.00	238,400.00	0.00	0.00	238,400.00	.0%
199-34-952-23-0000-6329	72,000.00	0.00	72,000.00	0.00	0.00	72,000.00	.0%
199-34-952-23-0000-6399	12,000.00	0.00	12,000.00	0.00	0.00	12,000.00	.0%

998 CONTINGENCY/HISTORICAL

199-11-998-23-0000-6119	1,150,000.00	0.00	1,150,000.00	0.00	0.00	1,150,000.00	.0%
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GRAND TOTAL	57,191,483.00	0.00	57,191,483.00	0.00	0.00	57,191,483.00	.0%
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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

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 -					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 **2nd 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

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) ☐ The LEA verifies that the data provided on line 1a is from page 2 of the fiscal year 2024 (school year 2023-2024) IDEA-B LEA MOE final compliance review.	
2. Budget for special education for 2025-2026	\$2,400,500

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	fund	func	obj	subj	org	fscd_yr	pgm	ed spar	proj dtl	Budget Draft				
38	420	11		6119	00		4 23	0	00	\$ 161,000.00				
39	420	11		6119	00		4 23	0	00	\$ 164,000.00				
40	420	11		6119	00		4 23	0	00	\$ 9,000.00				
41	420	11		6119	00		4 23	0	00	\$ 253,000.00				
42	420	11		6119	00		4 23	0	00	\$ 68,000.00				
43	420	11		6119	00		4 23	0	00	\$ 56,000.00				
44	420	11		6119	00		4 23	0	00	\$ 6,000.00				
45	420	11		6119	00		4 23	0	00	\$ 55,000.00				
46	420	11		6119	00		4 23	0	00	\$ 81,000.00				
47	420	11		6119	00		4 23	0	00	\$ 61,000.00				
48	420	11		6119	00		4 23	0	00	\$ -				
49	420	11		6129	00		4 23	0	00	\$ 101,000.00				
50	420	11		6129	00		4 23	0	00	\$ 98,000.00				
51	420	11		6129	00		4 23	0	00	\$ 182,000.00				
52	420	11		6129	00		4 23	0	00	\$ 72,000.00				
53	420	11		6129	00		4 23	0	00	\$ 65,000.00				
54	420	11		6129	00		4 23	0	00	\$ 145,000.00				

109 of 246 records found
Average: \$31,853.21 Count: 10

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. 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.	\$200,000
b) ☐ The LEA verifies that the data provided on line 1a is from page 2 of the fiscal year 2024 (school year 2023-2024) IDEA-B LEA MOE final compliance review.	
2. Budget for special education for 2025-2026	\$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 2025-2026 school year validation sample. Line 1 does not match any of the Test Methods on the **2nd 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	
DYSLEXIA SUPPLIES	\$ 250.00	
DYSLEXIA SUPPLIES	\$ 250.00	
DYSLEXIA SUPPLIES	\$ 250.00	
RTI MANAGEMENT PROGRAM	\$ 1,300.00	
OFFICE MATERIALS RTI/504	\$ 500.00	

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

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 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	0	67,637.00 SALARY/WAGES-SUPPORT PERSONNEL
N	199	11	6129	4	1	4	23	0	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	0	1,571.00 SOCIAL SECURITY
	199	11	6142	3	1	4	23	0	0	0	0	3,017.00 GROUP HEALTH & LIFE INS
	199	11	6142	4	1	4	23	0	0	0	0	12 GROUP HEALTH & LIFE INS.
	199	11	6143	3	1	4	23	0	0	0	0	771 WORKMENS COMPENSATION
	199	11	6143	4	1	4	23	0	0	0	0	1,251.00 WORKMENS COMPENSATION
	199	11	6144	3	1	4	23	0	0	0	0	6,202.00 TRS ON BEHALF
	199	11	6144	4	1	4	23	0	0	0	0	10,199.00 TRS ON BEHALF
	199	11	6146	3	1	4	23	0	0	0	0	2,016.00 TEACHER RETIREMENT
	199	11	6146	4	1	4	23	0	0	0	0	3,080.00 TEACHER RETIREMENT
	199	11	6399	4	1	4	23	0	0	4,750.00	4,750.00	GENERAL SUPPLIES SP. ED.
	199	11	6412	4	1	4	23	0	0	300		200 TRAVEL AND SUBSISTENCE-STUDENT
	199	13	6411	4	1	4	23	0	0	800		800 TRAVEL SP. ED.