

BS6016 Data Validation Process



Disclaimer

This presentation is intended solely to provide general information and guidance to Texas local educational agencies (LEAs) and Education Service Centers (ESCs) and reflects the Texas Education Agency's (TEA's) current understanding of processes, requirements, and applicable federal guidance. The content of this presentation is subject to change as a result of further potential information and guidance provided by federal agencies with regulatory oversight of the topics covered. This presentation does not constitute legal advice, and LEAs are, therefore, advised to seek legal counsel regarding the information and guidance provided in this presentation before acting on such information and guidance.

Overview of BS6016 Data Validation Process

10 % random sample of LEAs selected each year.

Sample LEAs contacted to submit their current school year budget.

FFCR staff verify data on Line 1 (compare to data on page 2 of final compliance review) & 2 (request supporting budget documentation from the LEA) on the BS6016 Schedule.

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

Line 1 Confirmation:

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 *2nd 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
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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					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%
998 CONTINGENCY/HISTORICAL									
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%
GRAND TOTAL								57,191,483.00	.0%
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

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 Were Returned or Amendments Were Required

- If Line 1 does not match expenditure amount on the IDEA-B LEA MOE Final Compliance Review, the LEA will be **required** to amend the BS6016 Line 1 to match
- If Line 2 does not match the submitted budget document amount, the LEA must either adjust the budget or amend the BS6016 to match the budget documentation submitted
- Documentation that does not reflect the correct fund and/or PIC codes and the correct school year. Documentation provided **must** be from the LEA's official accounting system.

Common Themes with Validations that Were Returned or Amendments Were Required continued.

- If Line 2 is less than Line 1, the LEA may be asked to adjust the budget and amend the BS6016. If the LEA's budget does not equal or exceed the amount expended in the most recent prior year, the LEA **must** provide specific justification, as outlined on the BS6016 validation form. This situation relates to Line 3 of the BS6016 Schedule that outlines allowable exceptions.



Line 3
Allowable
Exceptions

<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) <input type="checkbox"/> The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.</p> <p>b) <input type="checkbox"/> A decrease in the enrollment of children with disabilities.</p> <p>c) <input type="checkbox"/> 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">• Has left the jurisdiction of the agency.• Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated.• No longer needs the program of special education. <p>d) <input type="checkbox"/> The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.</p> <p>e) <input type="checkbox"/> The assumption of cost by the high cost fund operated by the SEA under 34 CFR 300.704(c).</p> <p>f) <input type="checkbox"/> Adjustment to Fiscal Effort (MOE Voluntary Reduction).</p>	<p>Budgeted Reduction Amount</p>
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Examples of Validation that Needed to 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. 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	sobj	org	fsc_l_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 would require an amendment and/or submission of revised documentation.

Example of Validation-Application Needing to 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

Line 1 does not match any of the Test Methods on the IDEA-B LEA MOE Final Compliance Review. As a part of the validation process, this one would require an amendment to revise Line 1.

Additional Examples of Validations that Needed to Be Revised Due to Type of Documentation Submitted

Fnc-Obj-So-Org-Prog	Description	2020 - 2021 Last Yr Closing Amt	2021 - 2022 This Yr Orig Budget	2021 - 2022 This Yr Amend Budget	2021 - 2022 This Yr Actual Amt	2022 - 2023 Next Yr Recommend
00-5831.00-001-323000	TRS ON-BEHALF BENEFIT	.00	.00	.00	.00	
00-5831.00-041-323000	TRS ON-BEHALF BENEFIT	.00	.00	.00	.00	
00-5831.00-101-323000	TRS ON-BEHALF BENEFIT	.00	.00	.00	.00	
00-5831.01-999-323000	TRS ON-BEHALF BENEFIT	.00	.00	.00	.00	
	58XX Totals	.00	.00	.00	.00	
Fund 199 / 3	Revenue Totals	.00	.00	.00	.00	
11-6119.00-001-323000	PROFESSIONAL SALARIES	232,230.61	237,830.00	237,830.00	239,124.48	243,596.00
11-6119.00-041-323000	PROFESSIONAL SALARIES	50,300.22	58,745.00	58,745.00	50,891.31	58,745.00
11-6119.00-101-323000	PROFESSIONAL SALARIES	60,271.89	61,070.00	61,070.00	61,384.98	63,747.00
11-6119.50-001-323000	SWKS ATTEND SPEC ED HS	1,116.17	1,200.00	1,200.00	811.76	1,200.00

Example 1: The wrong school year is indicated

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

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

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	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
N	199	11	6142	3	1	4	23	0	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	0	1,251.00 WORKMENS COMPENSATION
N	199	11	6144	3	1	4	23	0	0	0	0	6,202.00 TRS ON BEHALF
N	199	11	6144	4	1	4	23	0	0	0	0	10,199.00 TRS ON BEHALF