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.

Aligning schedule BS6016 on the 2023–2024 Special Education Consolidated (Federal) Grant Application with the 2021–2022 IDEA-B LEA MOE Final Compliance Review

Presented by: Laura Salazar and Nelli Nino
Post Award Compliance Unit
Federal Fiscal Compliance and Reporting Division

Disclaimer

This presentation is intended solely to provide general information and guidance to Texas LEAs and reflects the Texas Education Agency's current understanding of the presentation topics and applicable federal guidance. The content of this presentation is subject to change because of further potential information and guidance provided by federal agencies with regulatory oversight of these program(s). 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.

Session Focus

- Support LEAs that are in the process of needing to submit an amendment for the Special Education Consolidated (Federal) grant application due to Line 1 of the BS6016 not aligning with the amount on the 2021–2022 IDEA-B LEA MOE **Final** Compliance Review.
- Session will walk through the following steps:
 - Finding GFFC Reports and Data Collections in TEAL
 - Accessing the 2021–2022 IDEA-B LEA MOE **Final** Compliance Review
 - Utilizing the Report to Complete Line 1 on the BS6016 Schedule
 - Initiating the Amendment

IDEA-B: BS6016 and GFFC, Eligibility Requirement

Eligibility Requirement



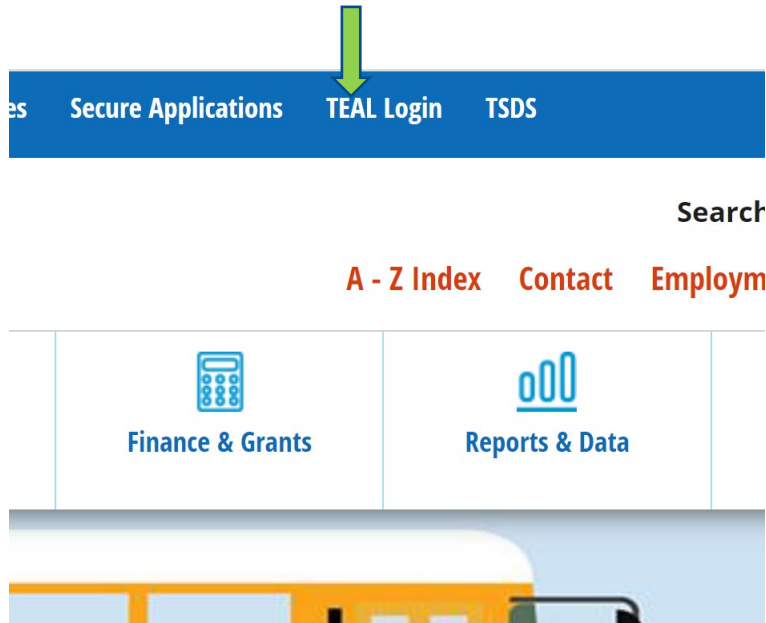
In accordance with 34 CFR 300.203(a, b), to be eligible to receive an IDEA-B grant, each LEA must ensure that the amount of state and local funds or only local funds it budgets for the education of children with disabilities in that year is at least the same, either in total or per capita, as the amount it expended for services to children with disabilities in the most recent prior year for which information is available. Each LEA must budget the same fund source as used to meet the MOE compliance test, meaning either state and local funds or only local funds.

Post Award Compliance Unit's Reviews:

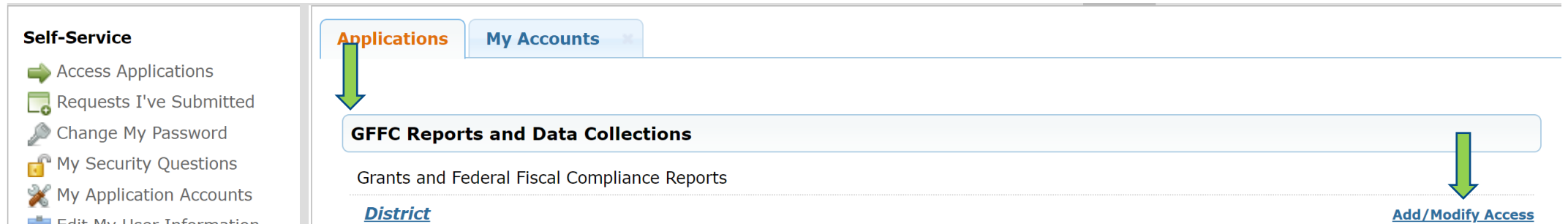
The Post Award Compliance Unit reviews Line 1 of the BS6016 Schedule to determine if the amount indicated is in alignment with the most recent prior year where expenditure data is available and was in MOE compliance. The number recorded on line 1, comes directly from page 2 of the IDEA-B LEA MOE Compliance Review Final report in GFFC.

LEA must **budget** [on the BS6016 schedule] for the education of children with disabilities at least the same amount as the LEA expended in the *“most recent fiscal year for which information is available.”*

TEAL Login and Access



Log into TEAL. The login link can be found on the TEA Website. After accessing the TEAL account, the GFFC Reports and Data Collections will be visible. If it is not visible, you may need to request access to GFFC Reports and Data Collections through the TEAL account. There is an option to *Add/Modify Access* within the TEAL account.



GFFC Reports and Data Collections, IDEA-B LEA MOE Compliance Review

GFFC Reports and Data Collections

View Reports & ISD Responses | Download Response Templates | Upload Response Documents | Help | Exit

Reports & ISD Responses

District:

Report Title:

School Year:

GFFC Reports and Data Collections

View Reports & ISD Responses | Download Response Templates | Upload Response Documents | Help | Exit

Reports & ISD Responses

District:

Report Title:

School Year:

- Show All
- Comparability Assurance Document
- Comparability Computation Form
- ESSA Posted Entitlement Summary
- Federal Funding Carryover Report
- ICRP Certification
- ICRP Excel Workbook
- ICRP Organizational Chart
- IDEA-B LEA MOE Certification
- IDEA-B LEA MOE Compliance Review
- IDEA-B LEA MOE Exceptions Workbook
- IDEA-B LEA MOE Report
- IDEA-B LEA MOE Support Documents
- NCLB LEA MOE Decline Adjustment
- NCLB LEA MOE Report
- Notification Letter - Indirect Cost Rate
- Notification Letter-Comparability
- One-Time Extension Form
- PEIMS Adjustment
- Risk Assessment Notification Letter

GFFC Reports and Data Collections

View Reports & ISD Responses | Download Response Templates | Upload Response Documents | Help | Exit

Reports & ISD Responses

District:

Report Title:

School Year:

- Show All
- 2000-2001
- 2007-2008
- 2008-2009
- 2009-2010
- 2010-2011
- 2011-2012
- 2012-2013
- 2013-2014
- 2014-2015
- 2015-2016
- 2016-2017
- 2017-2018
- 2018-2019
- 2019-2020

- 2021-2022
- 2020-2021
- 2017-2018
- 2015-2016

- [IDEA-B LEA MOE Compliance Review](#)
- [IDEA-B LEA MOE Compliance Review](#)
- [IDEA-B LEA MOE Compliance Review](#)
- [IDEA-B LEA MOE Compliance Review](#)

The district name will be present in the *District* field. The *Report Title* will be *IDEA-B LEA MOE Compliance Review* and select the "school year". Make sure to select, *Show All*. This will take you to the next view, where you can pull the *most current Final compliance report*.

BS6016 Schedule Instructions and the IDEA-B LEA MOE Compliance Review Final Report

Page 1

FINAL
IDEA-B LEA MOE Compliance Review
School Year (SY) 2021-2022
(Fiscal Year 2022)

LEA Name: CDN: Region: Status: Compliant

	Item Description	Test Methods				Special Ed Student Population	Refund Due*
		Test 1 Local Only	Test 2 State and Local	Test 3 Per-Capita Local Only	Test 4 Per-Capita S&L		
(a)	Last compliant SY for test method	2018-2019	2020-2021	2017-2018	2015-2016		
(b)	Last compliant SY total expenditure and per-capita expenditure amounts	\$417,495.87	\$1,162,287.00	\$2,068.72	\$6,802.83		
(c)	Last compliant SY special education student count			191	168		
(d)	2021-2022 SY total expenditure and per-capita expenditure amounts	\$364,644.12	\$1,092,142.00	\$1,464.43	\$4,386.11	249	
(e)	Variance (negative only)	(\$52,851.76)	(\$70,145.00)	(\$150,466.74)	(\$601,763.50)		
(f)	Intervening Years-total exceptions and/or adjustments to fiscal effort validated by TEA	\$0.00	\$0.00	\$0.00	\$215,572.82		
(g)	Preliminary deficiency amounts (only for failing results)	(\$52,851.76)	(\$70,145.00)	(\$150,466.74)	(\$386,190.68)		
(h)	Preliminary compliance result (Pass/Fail)	Fail	Fail	Fail	Fail		
(i)	Current Year-total exceptions and/or adjustments to fiscal effort validated by TEA	\$106,164.24	\$106,164.24	\$138,402.60	\$157,350.57		
(j)	Final deficiency amounts (only for failing results)			(\$12,064.15)	(\$228,840.11)		
(k)	Final compliance result (Pass/Fail)	Pass	Pass	Fail	Fail		\$0.00

FY 2022 Compliance Determination

Please reference **page 2** of the most current **final** IDEA-B LEA MOE Compliance Review to ensure that **line 1 on the BS6016** matches the amount on the GFFC Report for the Last compliant school year (SY) total expenditure and per-capita expenditure amounts.

Part A: LEA MOE for Eligibility SPECIFIC INSTRUCTIONS

- 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 2020-2021 Grant Application, use (SY) 2018-2019 (Fiscal Year 2019).

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

Subsequent Year:
School Year (SY) 2022-2023
(Fiscal Year 2023)

Page 2

LEA Name: CDN: Region:

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	2017-2018	2015-2016
Last compliant SY total expenditure and per-capita expenditure amounts	\$364,644.12	\$1,092,142.00	\$2,068.72	\$6,802.83
Last compliant SY special education student count			191	168
Cumulative Exceptions/Adjustments	\$0.00	\$0.00	\$106,164.24	\$251,610.96

FY 2023
Baseline
Used for the
Application

NOTE: These are the comparison amounts for each test method that will be used for SY 2022-2023 IDEA-B LEA MOE calculations. Cumulative Exceptions/Adjustments may be applied to test methods with a 'Fail' compliance result.



BS6016 Line 1 and the GFFC Report

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.	\$1,092,142
2. Budget for special education for 2023-2024	\$1,360,306

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	2017-2018	2015-2016
Last compliant SY total expenditure and per-capita expenditure amounts	\$364,644.12	\$1,092,142.00	\$2,068.72	\$6,802.83
Last compliant SY special education student count			191	168
Cumulative Exceptions/Adjustments	\$0.00	\$0.00	\$106,164.24	\$251,610.96

Utilize data on Page 2 of the 2021-2022 Final IDEA-B LEA MOE Compliance Review Report to determine the amount reported on Line 1.

NOTE: These are the comparison amounts for each test method that will be used for SY 2022-2023 IDEA-B LEA MOE calculations. Cumulative Exceptions/Adjustments may be applied to test methods with a 'Fail' compliance result.



Utilizing the Report and the BS6016 Schedule Example

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.	\$807,933
2. Budget for special education for 2023-2024	\$810,000
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.	Budgeted Reduction Amount
a) <input type="checkbox"/> The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. b) <input type="checkbox"/> A decrease in the enrollment of children with disabilities. 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- <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. 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. e) <input type="checkbox"/> The assumption of cost by the high cost fund operated by the SEA under 34 CFR 300.704(c). f) <input type="checkbox"/> Adjustment to Fiscal Effort (MOE Voluntary Reduction).	
4. Assurance of Eligibility Check the appropriate selection below:	
<input checked="" 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.	
<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.	

Scenario if Line 2 is greater than or equal to Line 1:

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. The LEA will assure in Line 4 that Lines 1 and 2 are using the same fund source.

The LEA must enter the amount from the most current budget version at the time of submission for the current school year.

If the amount in Line 2 is equal to or greater than the amount in Line 1, then Line 3 will be disabled. The LEA should proceed to Line 4.

Utilizing the Report and the BS6016 Schedule Example

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.	\$1,187,259
2. Budget for special education for 2023-2024	\$952,924
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. a) <input checked="" type="checkbox"/> The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel. b) <input type="checkbox"/> A decrease in the enrollment of children with disabilities. 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- <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. 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. e) <input type="checkbox"/> The assumption of cost by the high cost fund operated by the SEA under 34 CFR 300.704(c). f) <input type="checkbox"/> Adjustment to Fiscal Effort (MOE Voluntary Reduction).	Budgeted Reduction Amount
4. Assurance of Eligibility Check the appropriate selection below: <input checked="" 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. <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.	

Scenario if Line 2 is LESS than Line 1:

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 and an amount must be entered in the Budgeted Reduction Amount box.

The budgeted amount entered on Line 2 plus the amount entered into the Budgeted Reduction Amount box in Line 3 must equal or exceed the expenditure amount entered in Line 1.

If applicable, select the appropriate allowable federal exception(s), including the total amount of reduction, in the spaces provided. (See the **IDEA-B LEA MOE Guidance Handbook**)

Initiating the Amendment



Initiating an Amendment

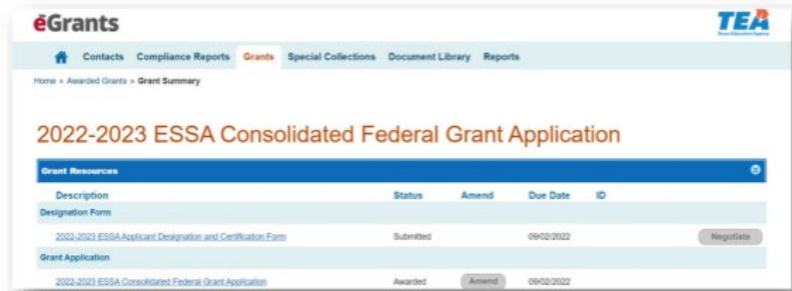


Overview of Initiating an Amendment in eGrants

Step 1: Login into eGrants. Hover over the “Grants” tab. If the NOGA has already been awarded, scroll down to “Awarded Grants”.



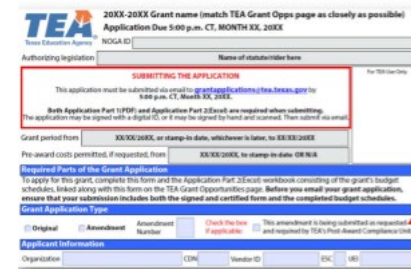
Step 2: Find the grant application link and click on it. This will take you to the next screen where you are able to see an overview of all the sections of the grant.



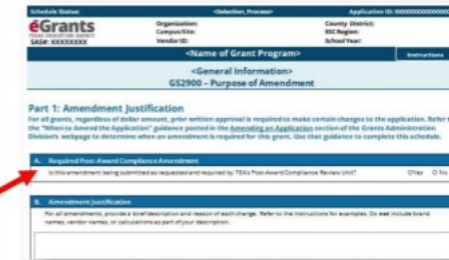
Step 3: Select the “Amend” button. Go into the specific sections that required revisions. Save each section after completing the revisions. Certify and Submit the amendment.



PDF Application



eGrants Application



When submitting an amendment in response to the Post-Award Compliance Unit, please specify this by selecting the newly added box.



Supportive Resources

- [BS6016 SCHEDULE INSTRUCTIONS \(state.tx.us\)](https://state.tx.us) (Instructions for the BS6016 Schedule)
- <https://tea.texas.gov/finance-and-grants/grants/federal-fiscal-compliance-and-reporting/compliance-and-reporting> (Federal Fiscal Compliance and Reporting Website)
- <https://tea.texas.gov/finance-and-grants/grants/federal-fiscal-compliance-and-reporting/idea-fiscal-compliance/idea-b-lea-maintenance-of-effort> (IDEA-B Maintenance of Effort Webpage)
- <https://tea.texas.gov/finance-and-grants/grants/federal-fiscal-compliance-and-reporting/post-award-compliance> (Post Award Compliance Webpage)

Questions?



Contacts

- **Post Award Compliance Unit**
 - PAC@tea.texas.gov
- **Laura Salazar, Post Award Compliance Unit Manager**
 - Laura.Salazar@tea.texas.gov