IDEA SECTION 611
PART B ENTITLEMENT

ePeGS
FY15 BUDGET APPLICATION
Training Guide Part I

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TABLE OF CONTENTS

INTRODUCTION
- Technical Assistance Contacts

SECTION I: IDEA PART B ALLOCATIONS
- Allocations
- Allocation Process
- Obligations
- Grant Cycle Period
- Carryover Period

SECTION II: IDEA PART B REQUIREMENTS
- Use of Funds
- Proportionate Share Obligation
- Coordinated Early Intervening Services (CEIS)
- Schoolwide Pool
- Maintenance of Effort
- Verification of Excess Cost

SECTION III: BUDGET APPLICATION: CONSIDERATIONS
- Budget Application Due Date
- Budgeting Expenditures
- Prorating Expenditures
- Tracking Expenditures
- Capital Outlay Prior Approval

SECTION IV: BUDGET APPLICATION: BUDGET GRID PAGE
- Budget Grid Page
- Funds Available Link
- Regular Carryover Amount Link
- Total Carryover Amount
- Proportionate Share Calculation and Carryover Amount
- CEIS Calculation and Carryover Amount
- Restricted Indirect Cost Rate
- Budget Grid

SECTION V: BUDGET APPLICATION: CAPITAL OUTLAY COMPONENTS
- Equipment Section
- Non Equipment Section
- Budget Grid
- Bus/Vehicle Comments
- Construction/Alteration/Renovation/Real Estate Comments
- Other Resources
- Compliance Statement

SECTION VI: BUDGET APPLICATION: SUBMITTAL AND COMMENTS PAGE
- Core and Grant Assurances
- District Comments and Submittal

SECTION VII: ACCESSING THE BUDGET APPLICATION

SECTION VII: CREATING A BUDGET APPLICATION

SECTION IX: REVISING A BUDGET APPLICATION

SECTION X: TERMINOLOGY

INTRODUCTION

The Department has a web-based electronic Planning and electronic Grants System (ePeGS) for applications and reporting requirements of IDEA Section 611 (Part B) Federal Funds. This document is intended to provide guidance and be an overview of this system that includes step-by-step instructions for completing the Part B Budget Application. The other parts of the guide are listed below.

Part II - ePeGS Payment Request Training Guide
Part III - ePeGS Final Expenditure Report (FER) Guide

These guides may be found at the following link: http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations

TECHNICAL ASSISTANCE CONTACTS

Additional assistance is available by contacting the Special Education Finance Technical Assistance Contact at:

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SECTION I
IDEA PART B ALLOCATIONS

ALLOCATIONS

Part B IDEA allocations are calculated using three factors: Base Amount, Population, and Poverty.

Base Amount: this amount was established in federal fiscal year (FFY) 1999 and does not change from year to year unless the district/LEA has charter schools in the district/LEA's boundaries. Districts/LEAs are guaranteed to receive at least this amount in federal special education funding every year.

Population: this amount is based on four student counts from the prior year: total enrollment of the district/LEA, non-public enrollment, neglected/delinquent count, and the home school count.

Poverty Count: this amount is based on the free and reduced lunch count reported by the district/LEA for the prior year.

ALLOCATION PROCESS

Since the base amount is already calculated, the Department follows the steps below in determining the population and poverty amounts the district/LEA will receive.

Step 1: **Determine the amount of funds in excess of the base amount in allocation.**
Current Year Allocation Amount – Base Amount = Excess Funds

Step 2: **Determine the amount allocated for population and poverty.**
Excess Funds * .85 = Population Amount
Excess Funds * .15 = Poverty Amount

Step 3: **Determine the statewide count for population and poverty.**
Sum of population counts for all districts/LEAs to get Statewide Count
Sum of poverty counts for all districts/LEAs to get Statewide Count

Step 4: **Determine the amount per child rate.**
Total Population Amount / Statewide Population Count = Per Child Population Rate
Total Poverty Amount / Statewide Poverty Count = Per Child Poverty Rate

Step 5: **Determine each district/LEA amount for Population and Poverty.**
Per Child Population Rate * District/LEA Population = Population Allocation
Per Child Poverty Rate * District/LEA Poverty = Poverty Allocation

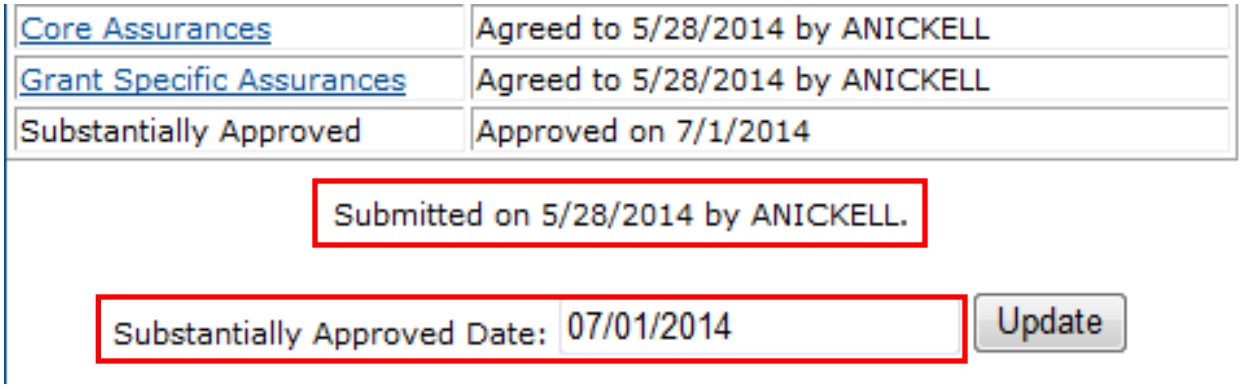
Step 6: **Determine each district/LEA Part B allocation amount.**
Base Allocation + Population Allocation + Poverty Allocation = Total Allocation

OLBIGATIONS

To obligate means to reserve, commit, or set-aside funds for a specific activity or purpose. Districts/LEAs must open and submit a Part B Budget Application within ePeGs in order to start obligating Part B funds. Funds may be obligated as of the substantially approved date (the date on which the application is received by the Department or July 1, whichever is later). The application is in substantially approvable form when the Budget Application grid and assurances are completed and submitted through ePeGs. To determine when an obligation begins, see the table below.

IF THE OBLIGATION IS FOR…	THEN THE OBLIGATION BEGINS…
Acquisition of mobile units	On the date the district/LEA makes a binding written commitment to acquire the property.
Rental of real or personal property	When the district/LEA uses the property
Personal services by an employee of the district/LEA	When the services are performed. For teachers teaching during the year, the obligation begins when the work is performed NOT when the contract is signed because they are employees of the district/LEA.
Personal services by a contractor who is not an employee of the district/LEA	On the date the district/LEA makes a binding written commitment to obtain the services. This includes contracts with individuals to provide specific services (e.g. OTs, PTs, tutors).
Performance of work other than personal services	On the date the district/LEA makes a binding written commitment to obtain the work. This includes contracts with companies or entities to provide services (e.g. janitorial company, bus company).
Public utility services	When the district/LEA receives the services
Travel	When the travel is taken

The submittal date will appear on the Application Submittal and Approval Page once the district/LEA has clicked the submit button.



If the submit date is before July 1, the substantially approved date automatically sets to July 1 as this is the date the district/LEA may begin obligating funds. If the submit date is after July 1, Part B IDEA funds may not be obligated prior to the substantially approved/submittal date.

GRANT CYCLE PERIOD

Obligations and expenditures may only occur within the period of availability of the grant funds, also known as the grant cycle. Basically, new grant cycle money can't be used for obligations/expenditures that occurred in a previous grant cycle. The district/LEA may revise the FER for the grant cycle in which the obligation/expenditure occurred (given there are any remaining grant funds); or charge previous grant cycle expenditures to state/local funds.

See the chart below for more information regarding the grant cycle, obligation period, and FER reporting and Payment Request period.

Grant Cycle	Obligation/Funding Period	FER Reporting & Payment Request Period
July 1 to June 30 each fiscal year	Date of Substantially Approved Application to June 30	July 1 to September 30 each fiscal year
Period in which funds may be obligated and expended.	Obligations occur during the grant cycle, but only after a substantially approved Budget Application has been submitted	Expenditures for obligations made during the obligation period may be reported up until September 30.

Districts/LEAs may NOT obligate Part B IDEA funds prior to the substantially approve/submittal date. For any obligations made from substantial approval date of the Part B Budget Application to June 30, 2015, districts/LEAs can process payments for obligated funds until September 30, 2015.

CARRYOVER PERIOD

If a district/LEA does not obligate all grant funds by the end of the fiscal year (June 30), it may obligate the remaining funds during a carryover period of one additional fiscal year. However, carryover funds cannot be obligated until the district/LEA has a prior year FER approved and revises the current year budget application to obligate the carryover funds. Carryover funds that have not been obligated by June 30 of the carryover period will be forfeited by the district/LEA.

SECTION II
IDEA PART B REQUIREMENTS

Part B funds must be used for expenditures related to students with disabilities. Districts/LEAs should ask two questions before obligating/expending Part B IDEA funds:

- How will the purchase/expenditure benefit students with disabilities?
- Is the purchase/expenditure necessary and reasonable for the special education program?

USE OF FUNDS

Per 34 CFR §300.208, permissive uses of Part B (611) IDEA funds are:

Services and aids that also benefit nondisabled children: For the costs of special education and related services, and supplementary aids and services, provided in a regular class or other education-related setting to a child with a disability in accordance with the IEP of the child, even if one or more nondisabled children benefit from these services.

Coordinated Early Intervening Services (CEIS): To develop and implement coordinated, early intervening educational services for non-disabled students in accordance with 34 CFR § 300.226.

High cost special education and related services: To establish and implement cost or risk sharing funds, consortia, or cooperatives for the district/LEA itself, or for districts/LEAs working in a consortium of which the district/LEA is a part, to pay for high cost special education and related services.

Administrative Case Management: A district/LEA may use funds received under Part B of the Act to purchase appropriate technology for recordkeeping, data collection, and related case management activities of teachers and related services personnel providing services described in the IEP of children with disabilities, that is needed for the implementation of those case management activities.

Construction, renovation, real estate purchase and vehicle purchase are also allowable uses of Part B IDEA funds, but require prior approval from the Department. This will be discussed in more detail later in the training guide.

PROPORTIONATE SHARE OBLIGATION

Proportionate Share is the portion of the district/LEA's IDEA Section 611 (Part B) funds that must be reserved and spent to provide special education services to parentally-placed private/parochial school children with disabilities ages five to twenty-one who have been evaluated and determined eligible for special education and related services by the district/LEA. In Missouri, home schooled children are included in this population of parentally-placed private school children. The district/LEA where a private school is located is responsible for services regardless of where the child resides. Costs for child find and evaluations cannot be deducted from the amount of funds that must be expended on providing special education services for these students. This means districts/LEAs cannot use Proportionate Share funds to pay for these costs.

Children attending for-profit private schools would not be counted for the purpose of determining the proportionate share calculation or be eligible for equitable services. However, under 34 CFR §300.111, all children with disabilities, including children with disabilities attending private schools, who are in need of special education and related services, must be identified, located, and evaluated. This includes children with disabilities attending for-profit schools.

The district/LEA must calculate the Proportionate Share of IDEA funds before earmarking funds for any CEIS. A separate Proportionate Share Calculation worksheet and additional information is available on our web page at: http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-proportionate-share.

Proportionate Share calculation should not result in a "per private school entitlement amount" but is instead the amount of a district/LEAs Part B funds that must be budgeted and spent on all private schools located in the district/LEA's jurisdiction.

A district/LEA may spend more than the Proportionate Share of Part B funds on providing services to parentally-placed private school students with disabilities, as long as the district/LEA meets all the other requirements of the IDEA, including providing FAPE to public school children with disabilities.

State and local funds may supplement and in no case supplant the Proportionate Share amount of Part B funds required to be expended for parentally-placed private school students with disabilities.

Staff providing services should have salaries/benefits prorated and coded separately in the general ledger under function code 1224 to account for the expenditure.

Staff providing services should not be included in SDAC cost pool for the portion of the time they are coded as Proportionate Share.

*The proportionate share requirement **does not** apply to Charter Schools.

Proportionate Share Current Year Obligation Amount

Proportionate Share current year amount is calculated based on the following components:

Number of eligible children in private/parochial schools ages 5-21 – This includes private/parochial school and home schooled children eligible and served as well as private school and home schooled children eligible but not served by the public school.

Number of eligible children in public school ages 5-21 – This includes children enrolled in public schools eligible and served as well as public school children eligible but not served by the public school.

Total Part B (611) allocation – This is the district/LEA's grant award amount.

The Proportionate Share current year amount is calculated based on the following formula:

STEP 1:
Eligible Children in Private/Parochial + Eligible Children in Public School = Total Eligible

STEP 2:
Eligible Children in Private/Parochial / Total Eligible = Proportionate Share Percentage (%)

STEP 3:
Part B Allocation * Proportionate Share Percentage (%) = Proportionate Share Obligation

To assist districts in budgeting the current year amount of proportionate share funds prior to the approval of the prior year Part B FER, the Special Education Finance Section has calculated an estimated current year proportionate share obligation amount for each eligible district using eligible and served counts of private/parochial and public school students entered into MOSIS. A spreadsheet with the estimated current year proportionate share obligation amounts is posted at http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations. Districts with an estimated current year proportionate share obligation must budget this amount on their initial current year Part B budget application. After the prior year Part B FER is approved, a current year budget revision can be created to budget the final current year and carryover proportionate share amounts. More information regarding budgeting proportionate share funds can be found at http://dese.mo.gov/communications/webinar/budgeting-and-releasing-proportionate-share-funds.

Proportionate Share Prior Year Carryover Funds

The district/LEA must insure that sufficient funds are carried over to fund any Proportionate Share obligation. This carryover amount MUST be deducted from the total carryover amount BEFORE determining whether a sufficient amount of Part B carryover exists to fund any possible CEIS carryover amount.

If a district/LEA has not expended all of the calculated Proportionate Share funds by the end of the grant cycle, the district/LEA must obligate the remaining funds for special education and related services to parentally-placed private school students with disabilities during a carryover period of one additional year. Carryover funds must be expended first before any of the current year calculation is expended (First in First Out).

If the district/LEA cannot completely spend the carryover funds during the second year, the district/LEA may request a release of the unspent carryover funds only if the current year expenditures for Proportionate Share are less than the carryover amount. If the current year expenditures for Proportionate Share are equal to or greater than the carryover amount, the district/LEA may NOT request a release of any carryover funds. The following are allowable reasons for releasing unspent proportionate share funds:

- Student(s) no longer attend private/parochial school or home school within district boundaries.
- Student(s) aged-out/graduated from private/parochial school or home school.
- Private/parochial school(s) refused services.
- Parents refused services.
- Proportionate Share Carryover funds exceeded the amount needed for services provided.

The Proportionate Share Carryover Release Request is in ePeGs under Special Education Part B Entitlement – Grant Summary. Release forms for the current school year must be submitted no later than March 1.

COORDINATED EARLY INTERVENING SERVICES (CEIS)

Districts/LEAs may use up to 15% of Part B entitlement for CEIS to students in Kindergarten through grade 12 who have not been identified as needing special education services but are in need of additional academic and behavioral supports to succeed in the general education environment. The federal regulations recommend particular emphasis on students in Kindergarten through grade 3.

The rationale for using IDEA funds for CEIS is based on research showing that the earlier a child's learning problems are identified, the more quickly and effectively the problems and difficulties can be addressed and the greater the chances that the child's problems will be decreased in severity. CEIS can benefit general education by reducing academic and behavioral problems in the general education environment. CEIS can also benefit special education by ensuring that students are appropriately referred to special education, which would reduce referrals for special education and related services for needs that could have been addressed with relatively simple general education interventions.

Unless districts/LEAs have a finding of significant disproportionality, they are NOT required to budget and spend CEIS funds under function code 1223 – it is optional. If a district/LEA chooses to use CEIS funds for services to non-identified children who need academic and behavioral support, it must ensure that CEIS funds are used for one or more of the following three purposes:

1. To provide professional development solely to educators who are responsible for students without IEPs who need additional academic and behavioral support to succeed in a general education environment;
2. To provide direct interventions to students without IEPs, such as the services of a reading teacher or behavior specialist, or materials and supplies directly related to those services or interventions; and
3. To provide services aligned with activities funded under the ESEA, such as Title I or Title III activities.

Districts/LEAs using IDEA Part B funds for CEIS must submit expenditure and student data information to DESE through the Part B FER Supporting Data page in ePeGS.

Additional guidance regarding CEIS can be found on our web site at: http://dese.mo.gov/financial-admin-services/special-education-finance/coordinated-early-intervening-services.

SCHOOLWIDE POOL

The underlying purpose of the schoolwide approach is to enable schools with high numbers of at-risk children to integrate the services they provide to children from Federal, State, and local resources.

Districts/LEAs have three options for pooling funds related to special education:

- Districts/LEAs may pool up to the maximum allowed amount of Part B (611) IDEA funds for any activities under its schoolwide program plan but must comply with all fiscal and compliance requirements of Part B of the Individuals with Disabilities Education Act (IDEA) to the same extent as it would if it did NOT consolidate funds under Part B of the IDEA in the schoolwide program
- Districts/LEAs may pool a portion of state/local funds for special education, or all of the state/local funds for special education
- Districts/LEAs may do both Part B (611) IDEA and state/local funds for special education

The maximum allowed amount of Part B (611) IDEA funds a district/LEA may use in the Schoolwide Pool is automatically calculated in the ePeGS system. The formula for the maximum allowable Part B (611) IDEA pooled amount, according to 34 CFR §300.206, is:

Part B IDEA Allocation / Total IEP Students*IEP Students Participating in Schoolwide Program

Then, the amount of required set aside funds (proportionate share and CEIS if mandatory to set aside 15%) must be subtracted as these funds cannot be pooled.

Whether pooling the entire maximum allowed amount or a portion of the maximum allowed amount of Part B (611) IDEA funds, districts/LEAs must submit both a Schoolwide Budget Application and a Part B IDEA Budget Application.

MAINTENANCE OF EFFORT

Maintenance of Effort (MOE) is the amount of state and/or local money that the district/LEA must spend in support of special education. With the exception of certain allowable reductions, this level of spending must be the same as, or greater than the prior year. Allowable reductions, called exceptions and adjustments, for not maintaining effort include the following reasons:

- Voluntary Departure, by Retirement or Otherwise, or Departure for Just Cause
- Termination of a Costly Obligation for a Specific Child
- Assumption of the Cost by the High Need Fund
- Termination of a Costly Long-Term Purchase
- Decrease in Enrollment of Children with Disabilities
- Adjustment (50% of any increases in federal allocation from prior year to current year)

Districts/LEAs are required to report the MOE amount and any allowable reductions within the Part B FER.

VERIFICATION OF EXCESS COST

Federal funds may only be used to pay excess cost of providing special education and related services to children with disabilities. District/LEAs must spend at least the minimum average amount for the education of children with disabilities as it does on children without disabilities before Part B funds are used. Districts/LEAs must document that children receiving special education services cost more than those in regular education. The Department will calculate Excess Cost for each district/LEA every year. If the district/LEA does not meet Excess Cost, the Department will contact the district/LEA.

SECTION III
BUDGET APPLICATION: CONSIDERATIONS

BUDGET APPLICATION DUE DATE

Budget Applications are due by July 1st of each fiscal year, even if the prior year FER has not been submitted and/or approved. If the Budget Application is submitted after July 1st, the district/LEA may not obligate funds until the date the Budget Application is submitted. Once the prior year FER has been approved, the district/LEA will need to revise the current year Budget Application so that any carryover funds may be budgeted. The district/LEA may make Budget Revisions up until April 30th of each year. Any Budget Revisions after April 30th require prior Department approval.

BUDGETING EXPENDITURES

The district/LEA must enter budgeted expenditures by appropriate object and function code. Budgeted expenditures may not exceed the total funds available amount. Districts/LEAs may exceed the amount budgeted in each object code by up to 10% of the total budget application without having to create a Budget Revision. The district/LEA must revise the budget to account for any changes in planned expenditures and/or increases/decreases to anticipated costs that exceed the 10% variance amount.

PRORATING EXPENDITURES

IDEA Part B requires all expenditures with IDEA funds be directed 100% toward Special Education; otherwise the cost must be prorated. There are various methods the district/LEA may use to prorate costs. The method should be rational, reasonable, and consistent. Below are a few examples of methods the district/LEA may use to prorate costs.

Spec Ed Students	/	Total Population	*	Total Cost	=	Prorated Sped Cost
Spec Ed Teachers	/	Total Teachers	*	Total Cost	=	Prorated Sped Cost
Spec Ed Classrooms	/	Total Classrooms	*	Total Cost	=	Prorated Sped Cost
Sped Ed Square Feet	/	Total Square Feet	*	Total Cost	=	Prorated Sped Cost
Spec Ed Caseload Minutes	/	Total Caseload Minutes	*	Total Cost	=	Prorated Sped Cost

If the expenditure will provide an incidental benefit to non-special education students, it is possible the cost may not have to be prorated. Incidental benefit means occurring by chance or without intention; or as a result of something else. Therefore, if the expenditure is intended for special education students, but non-special education students may benefit from the purchase by chance or without intention, then the cost does not have to be prorated. Districts/LEAs should consult the Department prior to assuming an incidental benefit.

TRACKING EXPENDITURES

Districts/LEAs must track federal special education expenditures separately from all other expenditures. In addition to the federal requirement to track all federally funded expenditures separately, the proposed IDEA regulation changes to MOE also require districts/LEAs to report special education expenditures paid with state funds and special education expenditures paid with local funds separately when demonstrating MOE compliance. This change will be effective on the 2014-15 Part B FER MOE actual grid in ePeGs. Therefore, in order to be able to report MOE accurately in 2014-15, districts/LEAs are encouraged to track special education expenditures paid from state, local, and federal sources separately beginning July 1, 2014.

Districts/LEAs should use project/source codes to track special education expenditures paid from state, local, and federal sources separately. More information about tracking expenditures separately and MOE can be found in the MOE Proposed Regulation Guidance posted at http://dese.mo.gov/financial-admin-services/special-education-finance/special-education-maintenance-fiscal-effort.

CAPITAL OUTLAY PRIOR APPROVAL

Equipment and Capital Outlay expenditures require prior approval from the Department. Equipment and Capital Outlay expenditures will be prior approved through the Capital Outlay page within the Budget Application.

Equipment is defined as an article of non-expendable, tangible property having a useful life of more than one year and an acquisition cost of $1,000 or more per unit. This does not include land or buildings. Equipment must be coded to 1221-6500, 1223-6500, or 1224-6500 in the Budget Application – Capital Outlay page to obtain prior approval from the Department.

See 34 CFR Part 74.34 the Education Department General Administrative Regulations (EDGAR), at http://dese.mo.gov/financial-admin-services/general-federal-guidance for specific record management requirements for equipment purchased with federal funds.

Capital Outlay is defined as construction, renovation, purchase of real estate, or purchase of vehicles. All of these items will be reviewed and approved or disapproved based on the information gathered on the Capital Outlay page of the Budget Application. If approval is not obtained prior to the commitment of funds, these expenditures will be denied which would require the project to be paid using state or local funds. All construction and renovation must comply with the U.S. Office of Management and Budget (OMB) Circular A87 Requirements, American with Disabilities Accessibility Guidelines (28 CFR 36, Appendix A), Uniform Federal Accessibility Standards (34 CFR 300.718), Davis-Bacon Wage Rate Provisions, EDGAR (34 CFR 75.600-75.617), and Missouri Minimum Standards for School Buses, if purchasing a bus.

SECTION IV
BUDGET APPLICATION: BUDGET GRID COMPONENTS PAGE

District/LEAs report budgeted funds through a Budget Application within ePeGS. The Budget Application consists of the following pages:

- Budget Grid
- Capital Outlay Page
- Submittal and Approval Page

At the top of each page, the district/LEA name is shown, the year, the funding application, the version, and the status. The bottom of the page indicates the current user.

BUDGET GRID PAGE

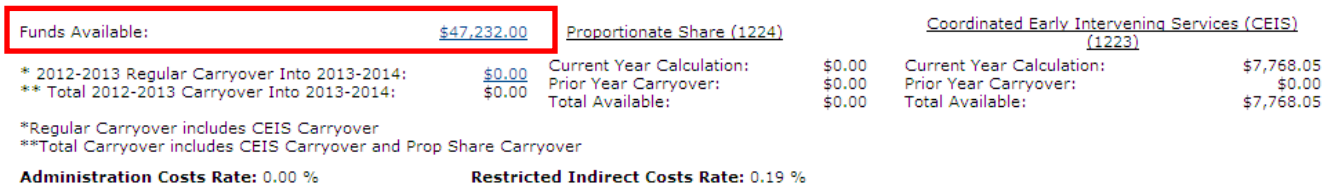
The Budget Grid page consists of the following components:

- Funds Available Link
- Regular Carryover Amount Link
- Total Carryover Amount
- Proportionate Share Calculation and Carryover Amount
- CEIS Calculation and Carryover Amount
- Restricted Indirect Cost Rate
- Administration Cost Rate (Not Applicable to IDEA Part B)
- Budget Grid
- Indirect Cost Calculation
- Proportionate Share Calculation Worksheet Link
- Maximum Allowed for Schoolwide Pool
- Comments Section

Each component is described in detail below.

FUNDS AVAILABLE LINK

At the top of the budget grid page, the first item listed is the Funds Available link. See insert below.



Funds Available:	$47,232.00	Proportionate Share (1224)		Coordinated Early Intervening Services (CEIS) (1223)	
* 2012-2013 Regular Carryover Into 2013-2014:	$0.00	Current Year Calculation:	$0.00	Current Year Calculation:	$7,768.05
** Total 2012-2013 Carryover Into 2013-2014:	$0.00	Prior Year Carryover:	$0.00	Prior Year Carryover:	$0.00
		Total Available:	$0.00	Total Available:	$7,768.05

*Regular Carryover includes CEIS Carryover
**Total Carryover includes CEIS Carryover and Prop Share Carryover

Administration Costs Rate: 0.00 % **Restricted Indirect Costs Rate:** 0.19 %

By clicking on the Funds Available link, the allocation details will display to show how the calculation behind the total funds available; including the current year Part B allocation amount, the amount of any allocation adjustments (stimulus, reallocations, etc), the carryover amount (if any) from the previous year and any carryover adjustment amounts. In order for the prior year carryover amounts to show in the total funds available screen, districts/LEAs must have an approved Part B FER from the previous year and create a current year Budget Revision. See insert below.

	Allocations	Special Education Part B Entitlement
1	Original Allocation	$47,232.00
2	Allocation Adjustments	$0.00
3	Carryover	$0.00
4	Carryover Adjustments	$0.00
5	**Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)**	**$47,232.00**
	NCLB Consolidated Transfers	**Special Education Part B Entitlement**
6	Transferability Percentage	
7	Current Year Transferability Cap ((Line 1 + Line 2) × Line 6)	
8	Previous Year Transferability Remaining	
9	**Total Available For Transfer** (Line 7 + Line 8)	
10	Title II.A Flex (+)	
11	Title II.D Flex (+)	
12	Title IV.A Flex (+)	
13	**Net Transferred**	
14	**Available After Transfers (Line 5 + Line 13)**	**$47,232.00**
	Schoolwide Pool	**Special Education Part B Entitlement**
15	Maximum Allowed for Schoolwide Pool	$23,616.00
16	Schoolwide Pooled Amount	$0.00
17	**Total Available for Program Budgeting** (Line 14 - Line 16)	$47,232.00

REGULAR CARRYOVER AMOUNT LINK

Just below the Funds Available component is the link to the Regular Carryover Amount. This amount is the total amount of Regular Part B Funds that were unspent in the previous year and have been carried forward for availability in the current Fiscal Year. In order for the prior year carryover amounts to show, districts/LEAs must have an approved Part B FER from the previous year and create a current year Budget Revision. This amount includes any CEIS Carryover funds, but does NOT include any Proportionate Share Carryover amounts. Proportionate Share Obligations are mandatory carve-outs and must be carried over to the next fiscal year. CEIS funds are not mandatory carve-outs and the district/LEA may budget these funds as needed.

Funds Available:	$8,825,840.54	Proportionate Share (1224)		Coordinated Early Intervening Services (CEIS) (1223)	
* 2012-2013 Regular Carryover Into 2013-2014:	$1,336,154.33	Current Year Calculation:	$329,335.58	Current Year Calculation:	$1,101,443.29
** Total 2012-2013 Carryover Into 2013-2014:	$1,652,795.54	Prior Year Carryover:	$316,641.21	Prior Year Carryover:	$1,176,032.85
		Total Available:	$645,976.79	Total Available:	$2,277,476.14

*Regular Carryover includes CEIS Carryover
**Total Carryover includes CEIS Carryover and Prop Share Carryover

By clicking on this link, the district/LEA may view the carryover amount details.

Total 2012-2013 Carryover Into 2013-2014

1		2012-2013 Original Allocation	$7,814,302.00
2	+	2012-2013 Allocation Adjustment	$25,917.00
3	+	2011-2012 Carryover into 2012-2013	$1,044,518.48
4	+	2011-2012 Carryover Adjustment into 2012-2013	$2,384.80
5	**=**	**Allocation Sub Total (Line 1 + Line 2 + Line 3 + Line 4)**	**$8,887,122.28**
6		2012-2013 Grand Total Expenditures	$7,231,941.94
7		2012-2013 Regular Carryover into 2013-2014	$1,336,154.33
8	+	2012-2013 Prop Share Carryover into 2013-2014 (Special Education Part-B only)	$316,641.21
9	**=**	**Total 2012-2013 Carryover Into 2013-2014**	**$1,652,795.54**

2012-2013 Carryover Forfeit Calculation

10		Total 2011-2012 carryover available in 2012-2013 (line 3 + line 4) before funds are forfeited.	$1,046,903.28
11		Special Education Part B Regular Carryover Funds Forfeited	$0.00
12	+	Proportionate Share Carryover Funds Forfeited	$0.00
13	=	Total Carryover Funds Forfeited (Lines 11 + Line 12)	$0.00

TOTAL CARRYOVER AMOUNT

The total carryover amount includes Regular Part B carryover amounts, CEIS carryover amounts and Proportionate Share carryover amounts.

PROPORTIONATE SHARE CALCULATION AND CARRYOVER AMOUNT

If a district/LEA has a Proportionate Share obligation, the amounts will be shown on this page.

Funds Available:	$8,825,840.54	Proportionate Share (1224)		Coordinated Early Intervening Services (CEIS) (1223)	
* 2012-2013 Regular Carryover Into 2013-2014:	$1,336,154.33	Current Year Calculation:	$329,335.58	Current Year Calculation:	$1,101,443.29
** Total 2012-2013 Carryover Into 2013-2014:	$1,652,795.54	Prior Year Carryover:	$316,641.21	Prior Year Carryover:	$1,176,032.85
		Total Available:	$645,976.79	Total Available:	$2,277,476.14

*Regular Carryover includes CEIS Carryover
**Total Carryover includes CEIS Carryover and Prop Share Carryover

For initial Budget Applications, Proportionate Share amounts will be $0.00. However, districts with an estimated current year proportionate share obligation found on the spreadsheet posted at http://dese.mo.gov/financial-admin-services/special-education-finance/part-b-funding-and-allocations must budget this amount on their initial current year Part B budget application.

After the prior year Part B FER is approved and a current year budget revision is created, the Proportionate Share amounts will be shown at the top of the budget grid and the district/LEA must budget the final current year and carryover proportionate share amounts. More information regarding budgeting proportionate share funds can be found at http://dese.mo.gov/communications/webinar/budgeting-and-releasing-proportionate-share-funds.

CEIS CALCULATION AND CARRYOVER AMOUNT

The CEIS Current Year Calculation is 15% of the district's/LEA's Part B 611 and 619 allocation that the district may spend to provide coordinated early intervening services to students without IEPs who are struggling to succeed in a general education classroom. This is NOT funding in addition to the current year Part B allocation amount; it is part of the current year Part B allocation amount.

Funds Available:	$47,232.00	Proportionate Share (1224)		Coordinated Early Intervening Services (CEIS) (1223)	
* 2012-2013 Regular Carryover Into 2013-2014:	$0.00	Current Year Calculation:	$0.00	Current Year Calculation:	$7,768.05
** Total 2012-2013 Carryover Into 2013-2014:	$0.00	Prior Year Carryover:	$0.00	Prior Year Carryover:	$0.00
		Total Available:	$0.00	Total Available:	$7,768.05

*Regular Carryover includes CEIS Carryover
**Total Carryover includes CEIS Carryover and Prop Share Carryover

Administration Costs Rate: 0.00 % **Restricted Indirect Costs Rate:** 0.19 %

For initial Budget Applications, the Prior Year CEIS Carryover amount will be $0.00. Once the district/LEA has an approved FER for the prior year, the district/LEA MUST create a Budget Revision to pull the data necessary from the FER into the Budget Revision to calculate the CEIS carryover amount. The CEIS carryover amounts will then be shown. If the district/LEA chooses to use that amount of regular carryover funds to provide coordinate early intervening services for struggling students without IEPs, they must budget the funds accordingly under function code 1223.

The amount of CEIS Carryover is determined by the following method: CEIS Current Year Calculation – CEIS expenditures. Note that this amount is conditional upon the district/LEA carrying over a sufficient amount of Regular Part B Funds to cover this amount.

Example 1 (Sufficient Regular Part B Carryover = $5000.00):

12-13 CEIS Current Year Calculation:	$7,768.05
12-13 CEIS Expenditures:	$4,000.00
CEIS Carryover into 13-14:	$3,768.05

In example 1, the CEIS carryover into the next year amount can be calculated based on the formula of CEIS Current Year Calculation – CEIS expenditures because the Regular Part B carryover amount of $5000.00 was greater than the CEIS carryover amount of $3,768.05.

Example 2 (Insufficient Regular Part B Carryover = $2000.00):

12-13 CEIS Current Year Calculation:	$7,768.05
12-13 CEIS Expenditures:	$4,000.00
CEIS Carryover into 13-14:	$2000.00

In example 2, since the district/LEA carried over only $2,000.00 of Regular Part B Funds, then the maximum CEIS Carryover amount would be $2,000.00 because CEIS carryover is included in Regular Part B carryover and therefore cannot exceed the Regular Part B carryover amount.

RESTRICTED INDIRECT COST RATE

Districts/LEAs may claim indirect cost against Part B funds. Indirect cost is calculated by the Department School Finance Section mid-year. Therefore, the calculated indirect will show as 0% until the rates are loaded into ePeGS. Once loaded, districts/LEAs may create a Budget Revision to calculate this amount. To determine an estimated amount, districts/LEAs may use the percentage calculated in the previous year. The Part B grant may only be charged with the "restricted" indirect cost rate. The Calculate Indirect Costs

button will calculate the maximum indirect amount the district/LEA may claim. The district/LEA must enter the amount of the indirect cost they want to claim in the cell next to this calculation. Once the district/LEA enters the budgeted expenditures, click the Calculate Tool button at the bottom of the grid to sum all expenditures.

BUDGET GRID

The main component on the Budget Grid Page is the Budget Grid. The Budget Grid contains Function Codes (vertical down left side of page) and Object Codes (horizontal across top of page). A detailed description of all codes can be accessed on the Department School Finance web page in the Missouri Financial Accounting Manual. This manual is located at the following link: http://dese.mo.gov/financial-admin-services/school-finance/accounting-manual. A link to the accounting manual may also be found in the upper left hand corner of the Budget Grid.

The following are the function codes that must be used when Part B funds are budgeted:

1221 – Special Education and Related Services – Instruction specifically designed to meet the unique needs of a child with a disability and other such developmental, corrective, and supportive services as required by the child's IEP. Includes all special education expenditures not assigned a unique function code shown below (e.g. regular term special education, special education ESY (summer school), tuition to other districts/LEAs, area vocational school fees, contracted educational services, health services, instruction and curriculum development services, homebound instruction for students with IEPs, computer-assisted instruction services).

1223 – Coordinated Early Intervening Services (CEIS) – Programs supported with IDEA funds for students in K-12 who need additional support to succeed in the general education environment, but who have not been identified as needing special education services. Districts/LEAs may use up to 15% of Part B funds for CEIS.

1224 – Proportionate Share – Programs and services supported with IDEA funds for home schooled and parentally-placed private/parochial school students with disabilities. The district/LEA **must** budget the total available Proportionate Share amount (prior year carryover + current year calculation) displayed on the Budget Grid Page.

1931 – Tuition, Special Education Program Within the State – Tuition paid for students with an IEP to school districts in the state or state institutions approved by the Department's Office of Special Education. For ePeGs purposes, tuition paid for students with an IEP to out of state institutions or private institutions in state/out of state approved by the Department Office of Special Education will also be included under 1931.

2200 – Professional Development – Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils.

2500 – Transportation and Maintenance – Activities concerned with purchasing, paying, transporting, exchanging and maintaining goods and services for the district/LEA. Included are the fiscal services, property and accounting services, operation and maintenance services and internal services for operating all schools. Allowable expenses include transporting students with disabilities on separate routes on district/LEA operated or contracted vehicles. This expense may reflect transportation services provided during the regular or summer school term. Also includes allowable expenses incurred in the upkeep and maintenance of vehicles, payments to other districts/LEAs for

handicapped transportation, and non-allowable transportation expense which is defined as transportation expenses that are not specifically defined as allowable in the Allowable Cost Rule. This is for buses purchased with IDEA Part B funds which can be entered on the depreciation schedule. When entering the bus on the depreciation schedule the district/LEA will indicate the amount of the purchase price paid with the IDEA Part B funds and also indicate that a special education program was used for the purchase. The costs associated with non-route miles should not be coded in this function.

4000 - Facilities Acquisition and Construction Services - Activities concerned with the acquisition of land and buildings; remodeling of buildings; construction of buildings and additions to buildings; initial installation and extensions of service systems and other built-in equipment; and improvements to sites. Costs of these items are charged here within the Capital Projects Fund. Districts/LEAs must get prior approval from DESE for expenditures under 2500-6500 & 4000-6500 – this approval comes through information provided on the Capital Outlay page of the Part B Budget Application.

Districts/LEAs may or may not use the same function codes in the grid as they do in the Annual Secretary of the Board Report (ASBR) to code special education expenditures. It is okay if the expenditures do not match as the Part B IDEA Application is NOT compared to the ASBR.

The object code identifies the service or commodity obtained. The following are the object codes must be used when Part B funds are budgeted:

6100 – Certificated Salaries
6150 – Non-certificated Salaries
6200 – Employee Benefits
6300 – Purchased Services
6400 – Materials and Supplies*
6500 – Capital Outlay (including equipment)**
6600 – Other (not applicable to Part B IDEA)

*****Materials and Supplies include non-consumable small and attractive items that cost less than $1000, such as computers/laptops, curriculum, text books, etc. It is the district's/LEA's responsibility to ensure the items are used for the intended purpose and are allowable under the program.

** The 6500 column is grayed-out on the Budget Grid page. Detailed information regarding Capital Outlay budgeting will be gathered on the Capital Outlay page of the Budget Application and will automatically populate to the Budget Grid page.

The district/LEA shall enter budgeted expenditures in this grid. When completing the Budget Grid, districts/LEAs must include budgeted expenditures, if any, for Coordinated Early Intervening Services (CEIS) paid from Part B since this is the page that summarizes **all** Part B expenditures. As noted above, districts/LEAs **must** budget the total available Proportionate Share amount (prior year carryover + current year calculation) displayed on the Budget Grid Page.

TOTAL DISTRIBUTED TO SCHOOLWIDE POOL

Districts/LEAs that choose to consolidate Part B 611 funds into the schoolwide pool must indicate their intent to do so on their initial Part B budget application. Districts/LEAs will not be allowed to pool Part B funds once their initial Part B budget application has been approved.

Because current year proportionate share funds are not allowed to be pooled, districts that would like to pool Part B funds must first calculate their current year proportionate share obligation. Clicking on the link **Proportionate Share Calculation Worksheet** will open an excel worksheet districts can use to determine the current year proportionate year obligation amount that needs to be set aside and cannot be pooled. Districts that have a determination of significant disproportionality must also reserve 15% of Part B funds for Coordinated Early Intervening Services (CEIS). This 15% amount is shown at the top of the budget grid as the CEIS current year calculation amount. This amount cannot be pooled.

Total Distributed to Schoolwide Pool	Proportionate Share Calculation Worksheet	Maximum Allowed for Schoolwide Pool						0.00
GRAND TOTAL	16000.00	0.00	735.00	0.00	0.00	0.00	0.00	16735.00
	6100 Certificated Salaries	**6150** Noncertificated Salaries	**6200** Employee Benefits	**6300** Purchased Services	**6400** Materials & Supplies	**6500** Capital Outlay	**6600** Other	**Total**

Clicking on the Maximum Allowed for Schoolwide Pool button will show the maximum amount that districts may contribute to the schoolwide pool. Please note that this amount does NOT take into consideration any proportionate share obligation amount or any CEIS amount. Districts must determine these amounts and subtract them from the total shown as available for the schoolwide pool.

SECTION V
BUDGET APPLICATION: CAPITAL OUTLAY COMPONENTS PAGE

The Capital Outlay page consists of two sections, Equipment and Non-Equipment. This page constitutes as the method for obtaining prior approval from the Department for capital outlay purchases.

Equipment is defined as an article of non-expendable, tangible property having a useful life of more than one year and an acquisition cost of $1,000 or more per unit. This does not include land or buildings.

Capital Outlay is defined as construction, renovation, purchase of real estate, or purchase of vehicles.

The total dollar amounts for entries on the Capital Outlay page will automatically populate to the appropriate Function/Object Code area of the Budget Grid page.

EQUIPMENT SECTION

The equipment section consists of a grid with 4 columns that the district/LEA must complete. The Area column indicates which function code the expenditure falls under. The Description column is a detailed description of the item. The Unit Cost Column is the price per unit for the item. The Quantity column is the number of items the district/LEA plans to purchase.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* secti
Guidance for Federal Grant Programs at: http://www.dese.mo.gov/fas/documents/fas-GeneralFederalGuidance.pdf

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institut

Area	Description	Unit Cost	Quantity	Total

Save | Save & Continue

NON-EQUIPMENT SECTION

The non-equipment section is split into two areas, the Budget Grid for reporting planned expenditures and the Comments box to justify the expenditure.

BUDGET GRID

Some fields may be gray in the Budget Grid. This indicates the district/LEA may not budget funds under these function codes. A screen shot of the Budget Grid is below.

Non-Equipment - If purchasing multiple vehicles or planning facility projects, sum the costs in the table below and describe each vehicle/facility project in the text boxes below.

Definitions:
Construction: The building of a new structure.
Alteration: The modification of an existing structure. Alterations are only allowed on LEA-owned property.
Renovation: The modification of an existing structure. Renovations are only allowed on LEA-owned property.
Real Estate: The The purchase of a structure or land.

Area		Buses/Vehicle Cost	Construction Cost	Alteration/Renovation Cost	Real Estate Cost	**Total Cost**
2500	Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00
4000	Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00

BUS/VEHICLE COMMENTS

The next part of the non-equipment section is to justify the purchase through comments. The district/LEA must provide comments for bus/vehicle purchases and for construction/ alteration/renovation/real estate.

For bus/vehicle purchase, the district/LEA must describe the bus that will be purchased, why the bus is needed and how it will be used. If prorating costs, the district/LEA will need to explain the proration method used to allocate costs. Buses/vehicles purchased that are intended to transport more than 10 students will need to meet the minimum standards for school buses. The comment area is limited to 2000 characters.

Once comments are entered, the district/LEA will need to state the estimated purchase date in the area provided immediately below the comment area. If the estimated purchase date is prior to the substantially approved date of the Budget Application, the use of funds for this purpose will not be approved.

Buses/Vehicles:
If purchasing a bus or vehicle, briefly describe the bus that will be purchased, why the bus is needed, and how it will be used. If prorating costs, explain the specific cost proration method (and student counts) used by the LEA to allocate costs. The proration method shall be rational, reasonable, and practical. Any buses /vehicles purchased intended to transport more than 10 students must meet the minimum standards for school buses. The standards are located at: http://www.dese.mo.gov/divadm/trans.MinStdIndex.html
Details specific to Title 1 in the Administrative Manual located at: http://www.dese.mo.gov/divimprove/fedprog/grantmgmnt/publication_and_forms.html
More details specific to Special Education Part B are located at: http://www.dese.mo.gov/divspeced/Finance/partbentitlement.html
More details specific to Missouri Preschool Project are located at: http://www.dese.mo.gov/eel/el/MPP/documents/eel-el-2013-Fy13MPPGuidelines.pdf
More details specific to Child Care Development Fund Grant are located at: http://www.dese.mo.gov/eel/el/Block_Grant/documents/eel-el-2012-CCDF-FY13Guidelines.pdf

Provide an estimated purchase date: mm/dd/yyyy

* Please note: If the purchase date is prior to the substantially approval date, the use of funds for the bus/vehicle purchase will not be approved.

CONSTRUCTION/ALTERATION/RENOVATION/REAL ESTATE COMMENTS

The district/LEA must describe the project and what specific district/LEA building or space will be affected (if applicable) and why this project is necessary and reasonable. For a real estate purchase, briefly describe what will be purchased and the purpose the real estate purchase will serve. If the costs are prorated an explanation of the proration method used must be included. The comment area has a 2000 character limit.

Once comments are provided, the district/LEA will need to provide an estimated project start date, finish date and final invoice submission date. If the purchase date is prior to the substantially approved date, the use of funds for the project will not be approved.

A screen shot of this section is shown below.

Construction/Alteration/Renovation/Real Estate:
For construction/alteration/renovation/real estate, briefly describe the project and what specific LEA building or space will be affected (if applicable) and why this project is necessary and reasonable. For a real estate purchase, briefly describe what will be purchased and the purpose the real estate purchase will serve. If the costs are prorated, explain the specific cost allocation method used by the LEA to allocate costs. The proration method shall be rational, reasonable, and practical. Proration should be based on the number of students utilizing the facility/item, not on the LEA's incidence rate.
Details specific to Title I in the Administrative Manual located at: http://dese.mo.gov/divimprove/fedprog/grantmgmnt/publication_and_forms.html
More details specific to Special Education Part B are located at: http://www.dese.mo.gov/divspeced/Finance/partbentitlement.html
More details specific to Missouri Preschool Project are located at: http://dese.mo.gov/eel/el/MPP/documents/eel-el-2013-FY13MPPGuidelines.pdf
More details specific to Child Care Development Fund Grant are located at: http://dese.mo.gov/eel/el/Block_Grant/documents/eel-el-2012-CCDF-FY13Guidelines.pdf

Provide an estimated project start date: mm/dd/yyyy

Provide an estimated project finish date: mm/dd/yyyy

Provide an estimated final invoice submission date: mm/dd/yyyy

* Please note: If the purchase date is prior to the substantially approval date, the use of funds for this project will not be approved.

OTHER RESOURCES

At the bottom of the Capital Outlay page, there are links to information that may be helpful in completing the Capital Outlay page. These include links to the Uniform Federal Accessibility Standards, Americans with Disabilities Accessibility Guidelines for Buildings and Facilities, the Davis Bacon Wage Rate Provisions and the MO Minimum Standards for School Buses.

UNIFORM FEDERAL ACCESSIBILITY STANDARDS http://www.access-board.gov/ufas/ufas-html/ufas.htm
AMERICANS WITH DISABILITIES ACCESSIBILITY GUIDELINES FOR BUILDINGS AND FACILITIES http://www.ada.gov
DAVIS BACON WAGE RATE PROVISIONS http://www.dol.gov/whd/contracts/dbra.htm
MO MINIMUM STANDARDS FOR SCHOOL BUSES http://www.dese.mo.gov/divadm/trans/MinStdIndex.html

COMPLIANCE STATEMENT

The last items on this page are the compliance statement and the Save and Save and Continue buttons. The compliance statement check box must be checked in order for the page to save.

☐ I certify to the best of my knowledge, I agree to comply with specific requirements stated above relating to any construction, alteration/renovation, real estate, or bus/vehicle purchases.

Save Save & Continue

The comments areas and estimated purchase, project start, project finish and invoice submission date.

SECTION VI
BUDGET APPLICATION: SUBMITTAL AND APPROVAL COMPONENTS PAGE

CORE AND GRANT ASSURANCES

The district/LEA is required to agree to the Department's Core Assurances, applicable to all grants, and the Grant Specific Assurances on the Submittal and Approval Page.

The Grant Specific Assurances include the following:

- The LEA assures that it has, and follows, a local compliance plan that meets the requirements of the Individual with Disabilities Education Act (IDEA) and the state laws and regulations relating to educating children with disabilities.
- The LEA assures that all IDEA Part B funds will be obligated and expended within the allowed grant award period and that no funds from this grant have been obligated prior to the submission of the IDEA Part B Budget Application.
- The LEA assures IDEA Part B funds will only be used to pay the excess costs of providing special education and related services to children with disabilities in accordance with 34 CFR §300.16.
- The LEA assures compliance with IDEA Part B maintenance of effort requirements in accordance with 34 CFR §300.203.
- The LEA assures that it will obtain prior approval for the purchase of motor vehicles and equipment with IDEA Part B funds.
- The LEA assures that it will obtain prior approval for the purchase, construction, renovation, and alteration of facilities and purchase of real estate with IDEA Part B funds.

DISTRICT COMMENTS AND SUBMITTAL

The district/LEA may also enter any comments about the Budget Application on this page. The district/LEA may submit the application at this time. The substantially approved date will be the date the application was submitted to the Department, or July 1, whichever is later.

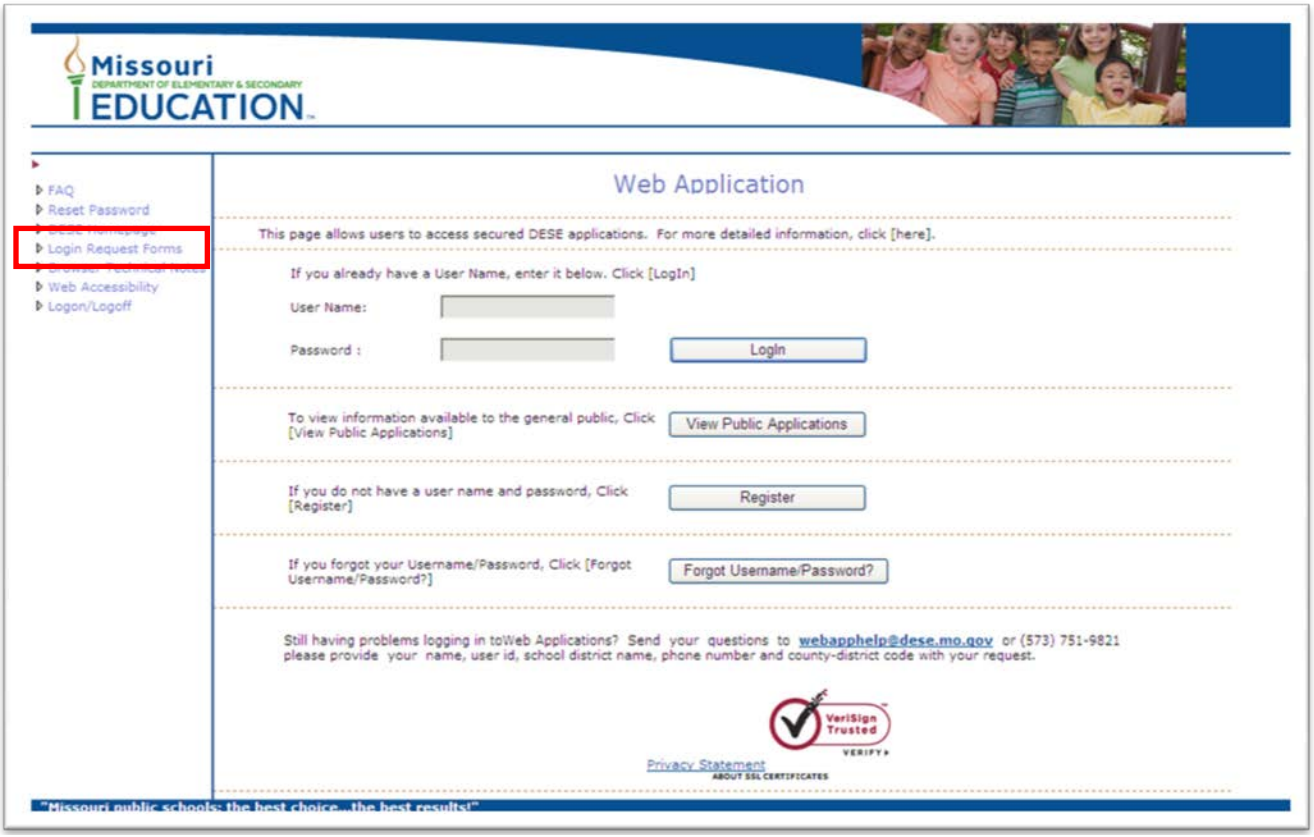
SECTION VII
ACCESSING THE BUDGET APPLICATION

STEP 1: Log Into DESE Web Applications

Open web browser and enter the URL: https://k12apps.dese.mo.gov/webapps/logon.asp.

Enter User Name and Password, and then click Log In.

Note: ePeGS Security Form must be completed for district/LEA user to access the system. This form will explain the various user access levels. The user must have ePeGS Special Education Part B Authorized Representative permissions to be able to submit on behalf the district/LEA. Click on Log In Request Forms.

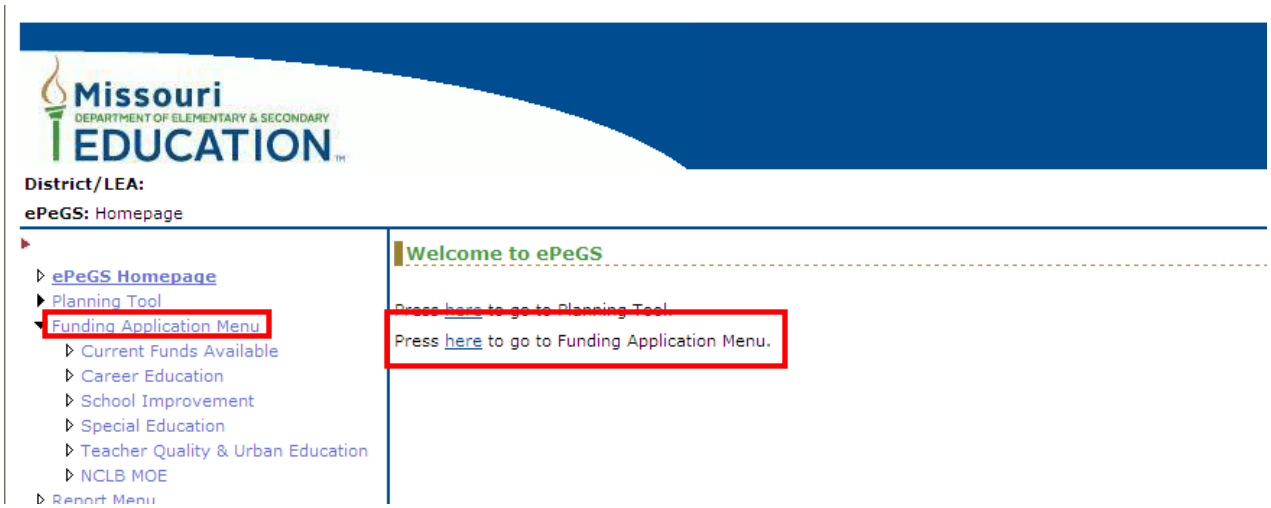


STEP 2: Select ePeGS

Go to ePeGS by selecting ePeGS from the left hand navigation menu.

STEP 3: Select Funding Application Menu

Go to the Funding Application Menu by clicking on the link from the menu on either side.

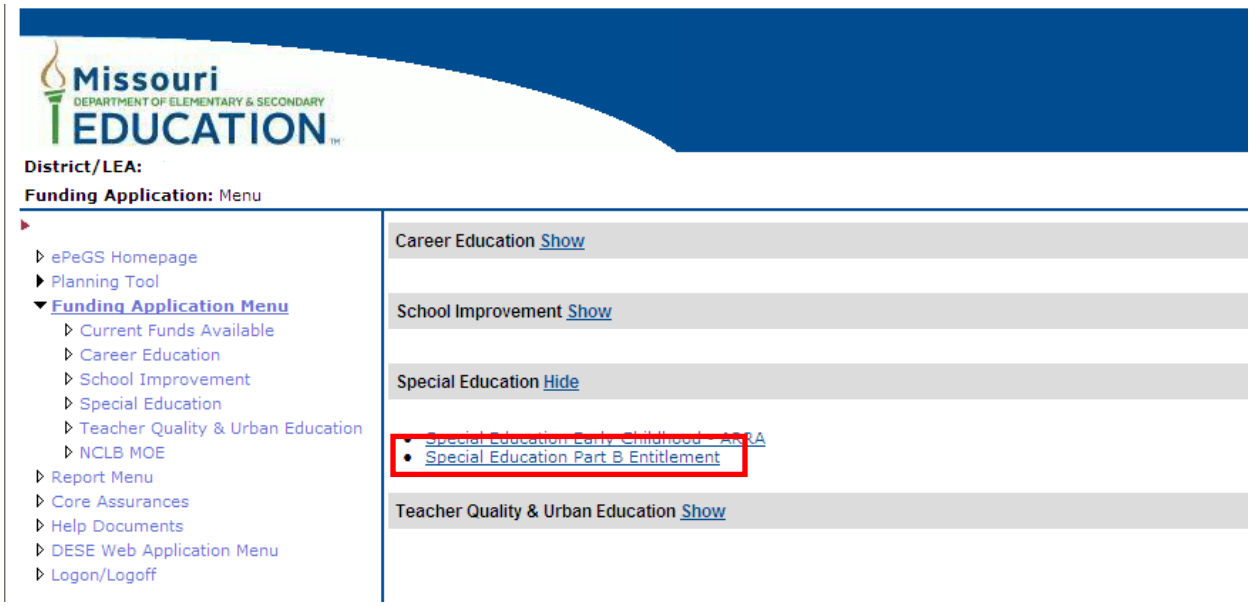


STEP 4: Select Special Education

Click the Special Education link from the menu on either side.

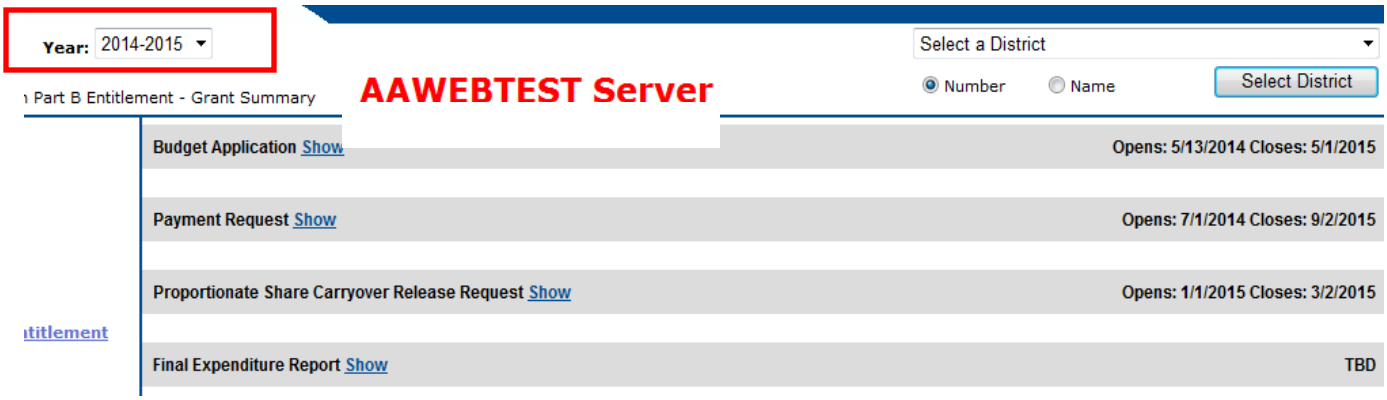
STEP 5: Select Special Education Part B Entitlement

Click on the link from the right side menu in the Special Education section.



STEP 6: Select Year

Click on the Year drop down box and select the appropriate year.

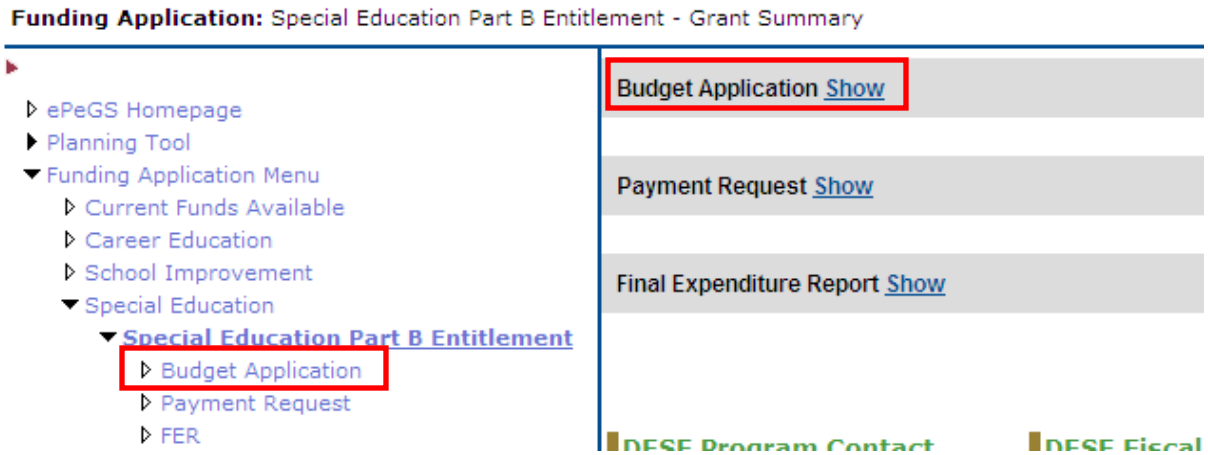


This page brings the district/LEA to multiple functions within ePeGS. From here, the district/LEA may access the Budget Application, create a Payment Request, create a Proportionate Share Carryover Release Request, and access the Final Expenditure Report (FER). This guide will walk through the Part B Budget Application piece.

SECTION VIII
CREATING A BUDGET APPLICATION

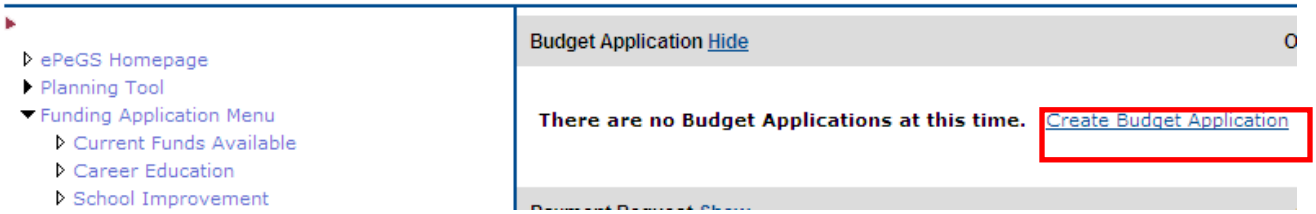
STEP 1: Select Budget Application

Select the Budget Application link from the menu on either side.



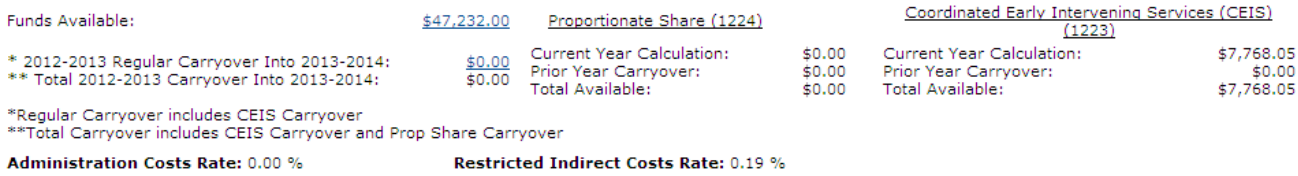
STEP 2: Click Create Budget Application

Click the Create Budget Application link.



STEP 3: Complete the Budget Grid Page

Complete all required components of the Budget Grid page with anticipated expenditures. Districts/LEAs may only budget up the funds available amount. The Proportionate Share Current Year Calculation will show $0 until the district/LEA has an approved prior year FER. Once the FER is approved, the district/LEA must revise the budget application to display and budget this amount.



Accounting Manual	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
1221 Special Education and Related Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1223 Coordinated Early Intervening Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1224 Proportionate Share Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1931 Tuition, Severely Disabled Program Within State	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2200 Professional Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2500 Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000 Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Costs Subtotal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Administration Costs		
Indirect Costs	Calculate Indirect Costs	0.00
Administration Costs Subtotal		0.00
NCLB Total Distributed From Schoolwide Pool		0.00
Total Distributed to Schoolwide Pool	Proportionate Share Calculation Worksheet / Maximum Allowed for Schoolwide Pool	20000.00

GRAND TOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total

Calculate Total | Save & Continue | Save | Continue | Budget Grid Print

STEP 4: Click Save or Save & Continue

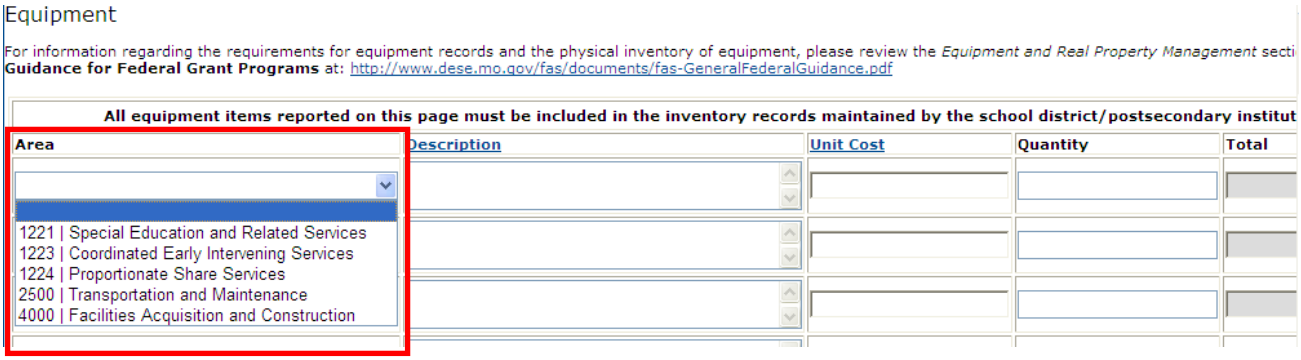
Click Save & Continue or Continue if Save has already been clicked. This will take the user to the next page of the Budget Application, the Capital Outlay Page.

STEP 5: Complete the Capital Outlay Page, if applicable

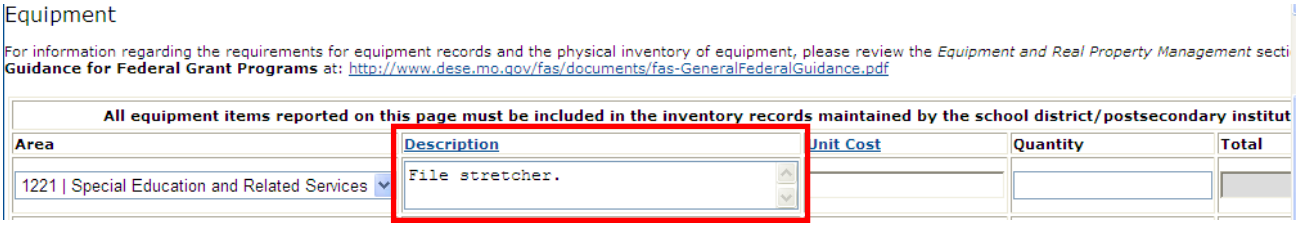
The total dollar amounts for entries on the Capital Outlay page will automatically populate to the appropriate Function/Object Code area of the Budget Grid page. The page consists of two areas: Equipment and Non-Equipment.

The Equipment section consists of 4 columns that the district/LEA must complete: Area, Description, Unit Cost and Quantity. The Area column is a drop down box. The district/LEA must click here and choose the appropriate Function Code that will be used for the Equipment Purchase. Equipment must

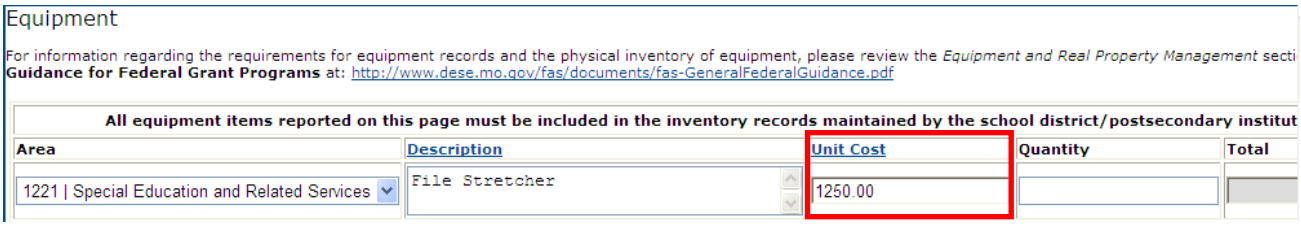
be coded to 1221-6500, 1223-6500, or 1224-6500 in the Budget Application to obtain prior approval from the Department.



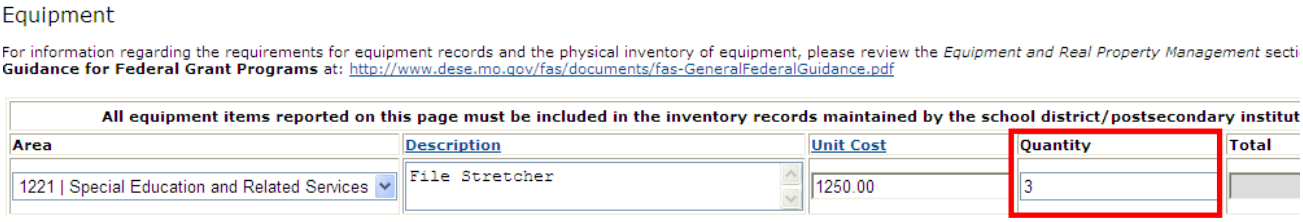
The Description column is for a detailed description of the equipment to be purchased. Click in the Description box and enter a description of the equipment.



The Unit Cost column is for the cost of one unit of the equipment to be purchased. Click in the Unit Cost box and enter the amount of one unit of the equipment.



The Quantity column is for the number of this particular item that will be purchased. Click in the Quantity box and enter the number of items.



The Total column will automatically populate with the total cost for each line item once either the Save or Save and Continue button is clicked.

Equipment

For information regarding the requirements for equipment records and the physical inventory of equipment, please review the *Equipment and Real Property Management* section of the **Fiscal Guidance for Federal Grant Programs** at: http://www.dese.mo.gov/fas/documents/fas-GeneralFederalGuidance.pdf

All equipment items reported on this page must be included in the inventory records maintained by the school district/postsecondary institution.

Area	Description	Unit Cost	Quantity	Total	Del
1221 | Special Education and Related Services	File Stretcher	1250.00	3	3750.00	X

Add More Lines | Save | Save & Continue

The next section is the Non-Equipment section which consists of Definitions and a Budget Grid for Non-Equipment spending. Non-enterable fields will be grayed-out and no entries can be made in these fields. The district/LEA should enter the total cost for buses/vehicles on the 2500 Transportation and Maintenance line and the total cost for Facilities Acquisition and Construction under the 4000 function code.

Non-Equipment - If purchasing multiple vehicles or planning facility projects, sum the costs in the table below and describe each vehicle/facility project in the text boxes below.

Definitions:
Construction: The building of a new structure.
Alteration: The modification of an existing structure. Alterations are only allowed on LEA-owned property.
Renovation: The modification of an existing structure. Renovations are only allowed on LEA-owned property.
Real Estate: The The purchase of a structure or land.

Area		Buses/Vehicle Cost	Construction Cost	Alteration/Renovation Cost	Real Estate Cost	Total Cost
2500	Transportation and Maintenance	0.00	0.00	0.00	0.00	0.00
4000	Facilities Acquisition and Construction	0.00	0.00	0.00	0.00	0.00

In addition to the cost entries made in the grid in the first area of the Non-Equipment section, the district/LEA will also need to briefly describe the bus that will be purchased, why the bus is needed and how it will be used. If prorating costs, the district/LEA will need to explain the proration method used to allocate costs. Buses/vehicles purchased that are intended to transport more than 10 students will need to meet the minimum standards for school buses. The comment area is limited to 2000 characters.

Once comments are entered, the district/LEA will need to state the estimated purchase date in the area provided immediately below the comment area. If the estimated purchase date is prior to the substantially approved date of the Budget Application, the use of funds for this purpose will not be approved.

A screen shot of this area of the Capital Outlay page is shown below.

Buses/Vehicles:
If purchasing a bus or vehicle, briefly describe the bus that will be purchased, why the bus is needed, and how it will be used. If prorating costs, explain the specific cost proration method (and student counts) used by the LEA to allocate costs. The proration method shall be rational, reasonable, and practical. Any buses /vehicles purchased intended to transport more than 10 students must meet the minimum standards for school buses. The standards are located at: http://www.dese.mo.gov/divadm/trans.MinStdIndex.html
Details specific to Title 1 in the Administrative Manual located at: http://www.dese.mo.gov/divimprove/fedprog/grantmgmnt/publication_and_forms.html
More details specific to Special Education Part B are located at: http://www.dese.mo.gov/divspeced/Finance/partbentitlement.html
More details specific to Missouri Preschool Project are located at: http://www.dese.mo.gov/eel/el/MPP/documents/eel-el-2013-Fy13MPPGuidelines.pdf
More details specific to Child Care Development Fund Grant are located at: http://www.dese.mo.gov/eel/el/Block_Grant/documents/eel-el-2012-CCDF-FY13Guidelines.pdf

Provide an estimated purchase date: mm/dd/yyyy

* Please note: If the purchase date is prior to the substantially approval date, the use of funds for the bus/vehicle purchase will not be approved.

The next part of this section is for Facilities Acquisition and Construction. In addition to the cost entries made in the grid in the first area of the Non-Equipment section, the district/LEA will also need to briefly describe the project and what specific district/LEA building or space will be affected (if applicable) and why this project is necessary and reasonable. For a real estate purchase, briefly describe what will be purchased and the purpose the real estate purchase will serve. If the costs are prorated an explanation of the proration method used must be included. The comment area has a 2000 character limit.

Once comments are provided, the district/LEA will need to provide an estimated project start date, finish date and final invoice submission date. **If the purchase date is prior to the substantially approved date, the use of funds for the project will not be approved.**

A screen shot of this section is shown below.

Construction/Alteration/Renovation/Real Estate:
For construction/alteration/renovation/real estate, briefly describe the project and what specific LEA building or space will be affected (if applicable) and why this project is necessary and reasonable. For a real estate purchase, briefly describe what will be purchased and the purpose the real estate purchase will serve. If the costs are prorated, explain the specific cost allocation method used by the LEA to allocate costs. The proration method shall be rational, reasonable, and practical. Proration should be based on the number of students utilizing the facility/item, not on the LEA's incidence rate.
Details specific to Title I in the Administrative Manual located at: http://dese.mo.gov/divimprove/fedprog/grantmgmnt/publication_and_forms.html
More details specific to Special Education Part B are located at: http://www.dese.mo.gov/divspeced/Finance/partbentitlement.html
More details specific to Missouri Preschool Project are located at: http://dese.mo.gov/eel/el/MPP/documents/eel-el-2013-FY13MPPGuidelines.pdf
More details specific to Child Care Development Fund Grant are located at: http://dese.mo.gov/eel/el/Block_Grant/documents/eel-el-2012-CCDF-FY13Guidelines.pdf

Provide an estimated project start date: mm/dd/yyyy

Provide an estimated project finish date: mm/dd/yyyy

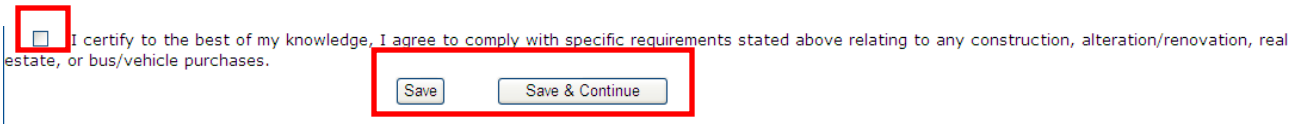
Provide an estimated final invoice submission date: mm/dd/yyyy

* Please note: If the purchase date is prior to the substantially approval date, the use of funds for this project will not be approved.

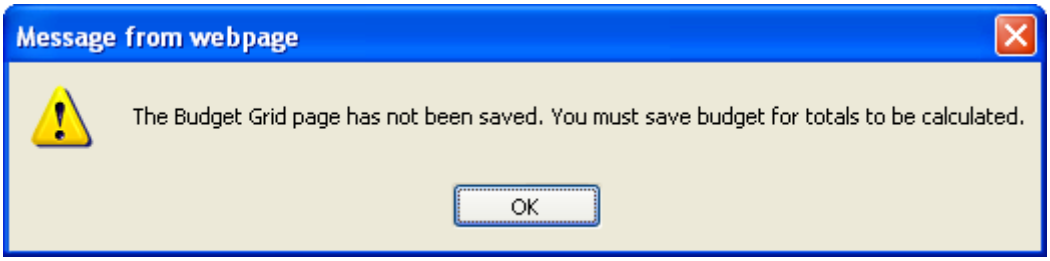
At the bottom of the Capital Outlay page, there are links to information that may be helpful in completing the Capital Outlay page. These include links to the Uniform Federal Accessibility Standards, Americans with Disabilities Accessibility Guidelines for Buildings and Facilities, the Davis Bacon Wage Rate Provisions and the MO Minimum Standards for School Buses.

UNIFORM FEDERAL ACCESSIBILITY STANDARDS http://www.access-board.gov/ufas/ufas-html/ufas.htm
AMERICANS WITH DISABILITIES ACCESSIBILITY GUIDELINES FOR BUILDINGS AND FACILITIES http://www.ada.gov
DAVIS BACON WAGE RATE PROVISIONS http://www.dol.gov/whd/contracts/dbra.htm
MO MINIMUM STANDARDS FOR SCHOOL BUSES http://www.dese.mo.gov/divadm/trans/MinStdIndex.html

The last items on this page are the compliance statement and the Save and Save and Continue buttons. The compliance statement check box must be checked in order for the page to save.



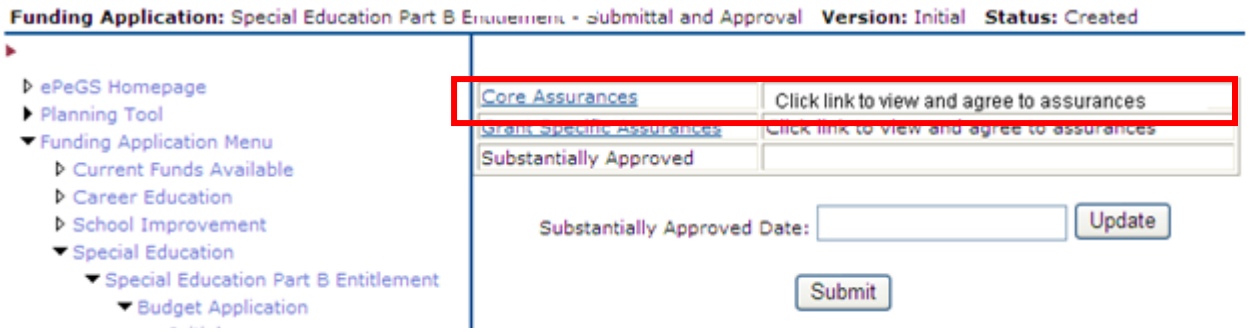
The comments areas and estimated purchase, project start, project finish and invoice submission date areas must all be completed if the district/LEA has indicated costs for non-equipment purchases. If these areas are not completed, an information pop-up box will appear indicating that there are errors in the Capital Outlay page. The pop-up box is shown here:



Click OK and then click on the Edits button to check the problems that will need to be corrected.

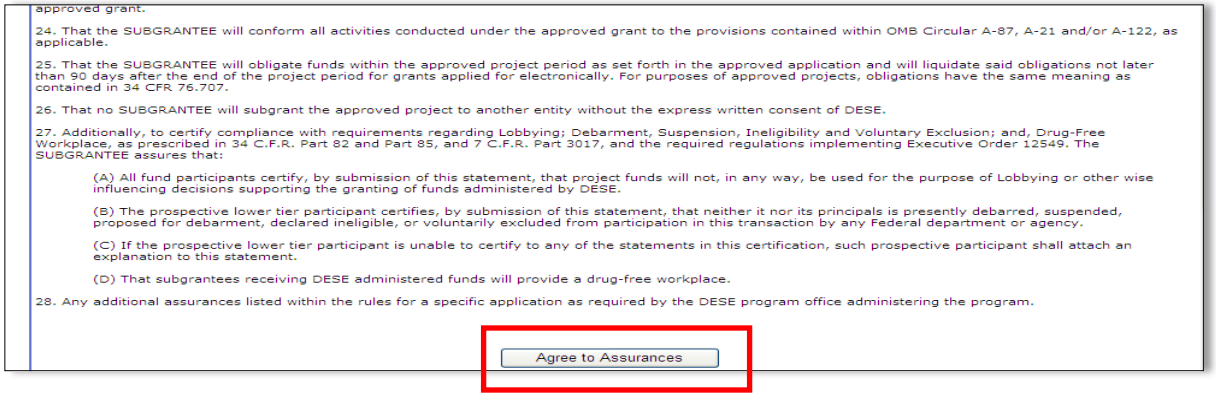
STEP 6: Complete the Submittal and Approval Page

Before the Budget Application can be submitted, the district/LEA must agree to the Core Assurances and Grant Specific Assurances. First, click on the link to the Core Assurances. The Department does not require Board approval on Core Assurances unless the district/LEA has a specific policy requiring the district/LEA to obtain prior approval from the board.



Read and agree to the Core Assurance Statement by clicking on the Agree to Assurances button.

Click close to return to the submittal/approval page.


approved grant.

24. That the SUBGRANTEE will conform all activities conducted under the approved grant to the provisions contained within OMB Circular A-87, A-21 and/or A-122, as applicable.

25. That the SUBGRANTEE will obligate funds within the approved project period as set forth in the approved application and will liquidate said obligations not later than 90 days after the end of the project period for grants applied for electronically. For purposes of approved projects, obligations have the same meaning as contained in 34 CFR 76.707.

26. That no SUBGRANTEE will subgrant the approved project to another entity without the express written consent of DESE.

27. Additionally, to certify compliance with requirements regarding Lobbying; Debarment, Suspension, Ineligibility and Voluntary Exclusion; and, Drug-Free Workplace, as prescribed in 34 C.F.R. Part 82 and Part 85, and 7 C.F.R. Part 3017, and the required regulations implementing Executive Order 12549. The SUBGRANTEE assures that:

(A) All fund participants certify, by submission of this statement, that project funds will not, in any way, be used for the purpose of Lobbying or other wise influencing decisions supporting the granting of funds administered by DESE.

(B) The prospective lower tier participant certifies, by submission of this statement, that neither it nor its principals is presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.

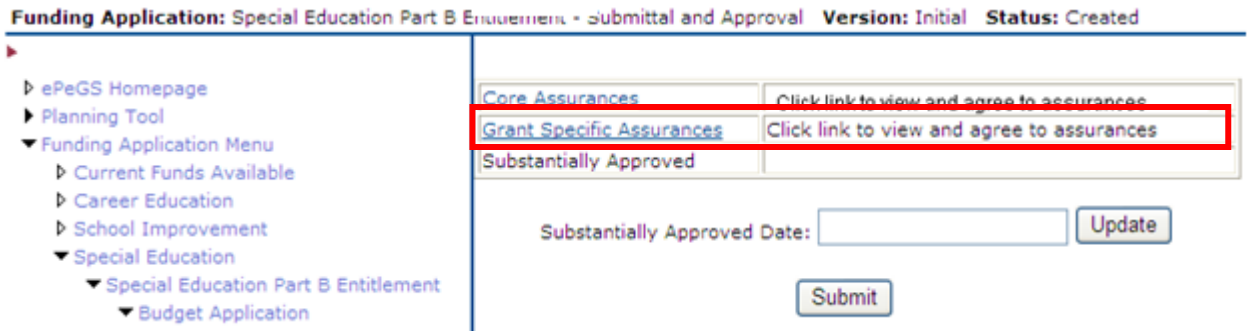
(C) If the prospective lower tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this statement.

(D) That subgrantees receiving DESE administered funds will provide a drug-free workplace.

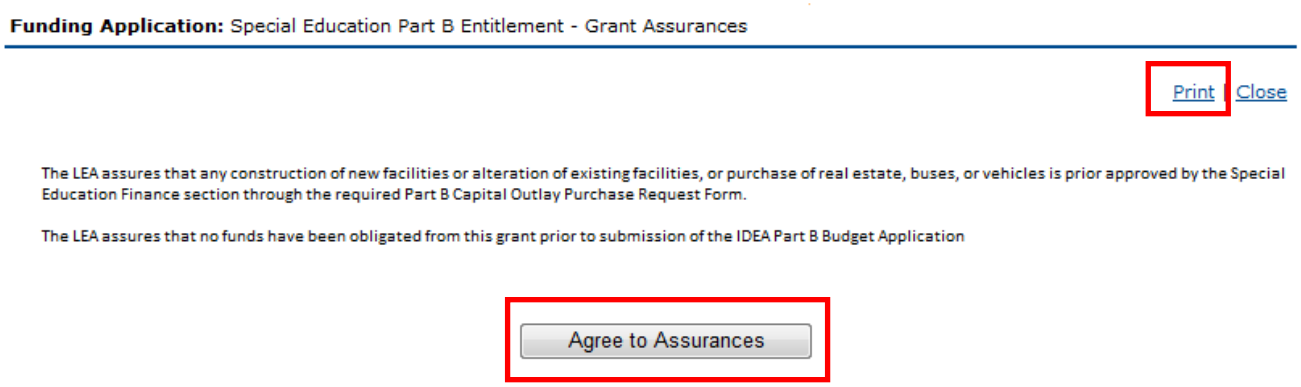
28. Any additional assurances listed within the rules for a specific application as required by the DESE program office administering the program.

Agree to Assurances

Click on the link to the Grant Specific Assurances. The Department does not require Board approval on Grant Specific Assurances unless the district/LEA has a specific policy requiring the district/LEA to obtain prior approval from the board.



Read and Agree to the Grant Specific Assurance Statement by clicking on the Agree to Assurances button and then click close to return to the submittal/approval page.

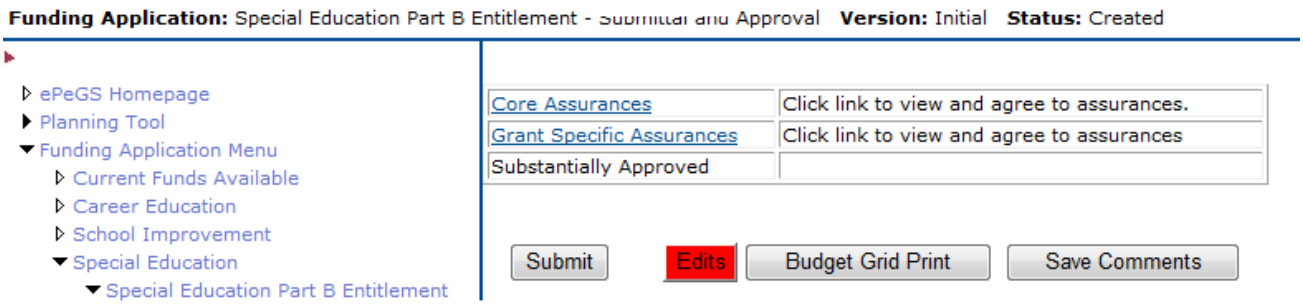


STEP 7: Check for any edits

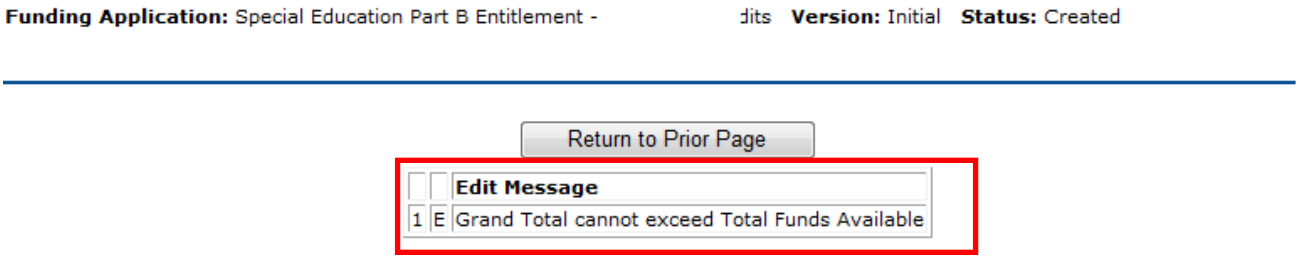
The district/LEA can now submit the Budget Application unless hard errors exist.

Click

button (if applicable) to see if changes are necessary. If hard errors exist, the user will need to return to the appropriate page to correct the errors and then return to the Submittal/Approval page to submit.



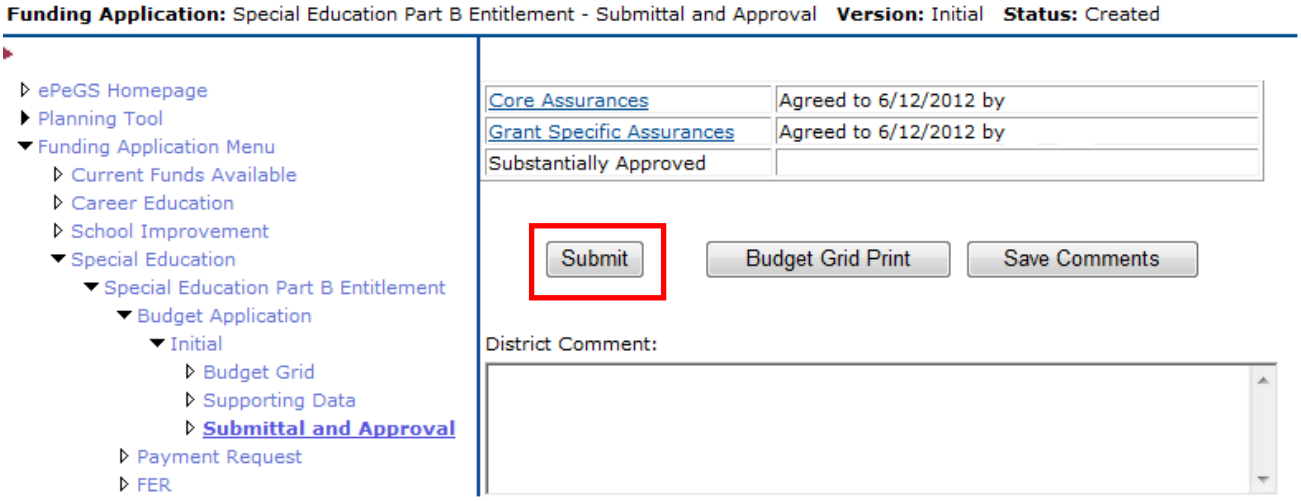
Hard errors will be indicated with an "E" in the Edit Message.



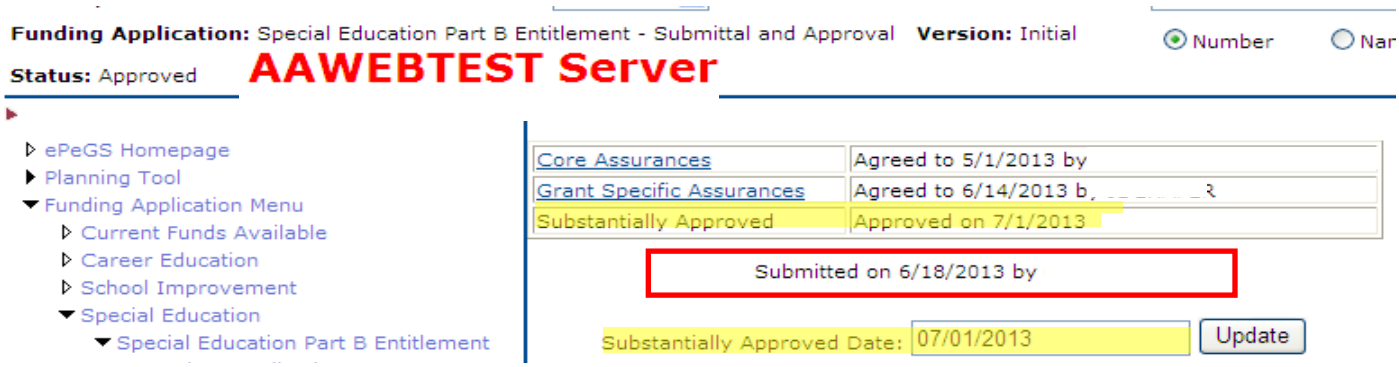
Please contact the district/LEAs Special Education Finance contact for assistance if necessary.

STEP 8: Submit Application

After all hard errors have been corrected; the user must save the application and then click the Submit button. If the submit button is missing, it could be because the user does not have the authority to submit. Only users with Authorized Representative status can submit.



The submittal date will appear on the Application Submittal and Approval Page once the district/LEA has clicked the submit button.



Note that if the submit date is before July 1, the substantially approved date automatically sets to July 1 as this is the date the district/LEA may begin obligating funds.

STEP 9: Receive Approval/Disapproval Notification

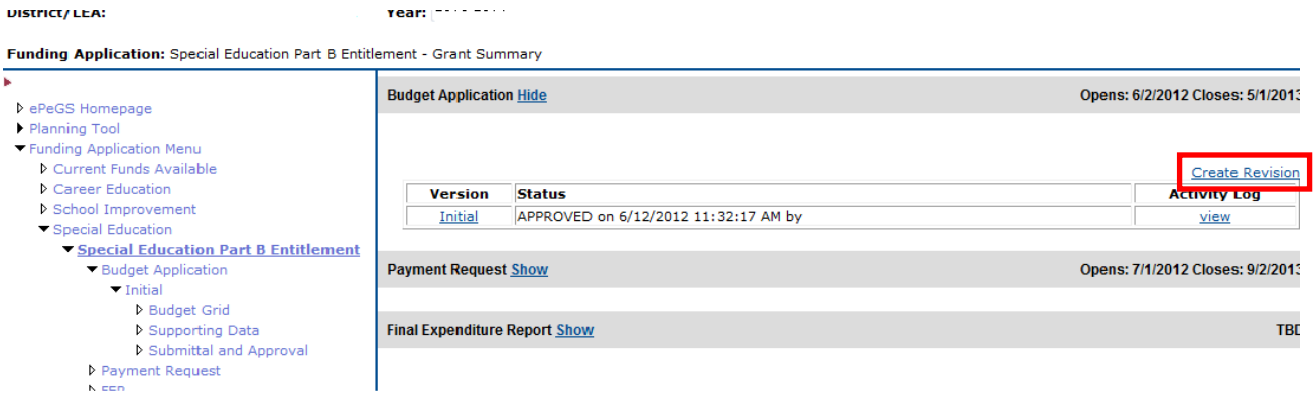
The district/LEA will receive an automated email from the Department indicating if the application was approved or disapproved. The email will be sent to the Special Education contact listed on Core Data Screen 3. Please note that the Department cannot change to whom this information is sent. Districts/LEAs should insure that contact information as reported in August cycle Core Data Screen 3 is accurate and up-to-date. If disapproved, log back in and view the DESE comments in the Application for the reason.

SECTION IX
REVISING THE PART B APPLICATION

To revise the Part B Budget Application, access the budget application in ePeGS as described previously in this training guide. Be sure and select the appropriate year before beginning. **The deadline to revise the Part B Budget Application is April 30 each year.**

STEP 1: Select Create Revision

Click on the Create Revision link on the far right side of the screen, just above the Budget Application grid.



STEP 2: Revise the Budget Grid (if applicable)

Click in the appropriate cells and enter the revised expenditure data.

Once a Budget Application Revision is created, the Proportionate Share Prior Year Carryover and Current Year Calculation cells on the Budget Application Budget Grid Page pre-populate based on data reported in the prior year FER Supporting Data page. The Total Amount to be Expended in Current Year is auto calculated (Prior Year Carryover amount + Current Year Calculation amount). The district/LEA must budget the entire amount in the Total Amount to be Expended in Current Year field under function code 1224 on the Budget Grid. The system will produce a hard edit and will not allow the Budget Revision to be submitted if any amount less than the amount in the Total Amount to be Expended in Current Year field is budgeted under function code 1224.

Once revised expenditure data is complete, click the Calculate Total button at the bottom of the grid to sum all expenditures.

Enter any applicable comments in the district/LEA Comment field.

Click Save & Continue or Continue if Save has already been clicked.

Click Edits button (if applicable) to see if changes are necessary. The revision cannot be submitted if any hard errors (E) exist.

STEP 3: Compare Budget Grids

Compare changes made in revised Budget Grid to the last approved Budget Grid by clicking on Compare Budget Grids

This will bring up the Grid Comparison Report which displays both the **unapproved** Budget Revision and the last approved Budget. This report is necessary to provide a way to compare the grids and will be used for both the Budget Application and the Final Expenditure Report. **Cells marked with an * denote changes made.**

Funding Application:	Special Education Part B Entitlement
Version:	INITIAL (Approved) vs. REVISION 1
INITIAL Funds Available:	$7,518,085.00
REVISION 1 Funds Available:	$7,518,085.00
Administration Costs Rate:	0.00 %
Restricted Indirect Cost Rate:	0.00 %

	6100 Certificated Salaries	6150 Noncertificated Salaries	6200 Employee Benefits	6300 Purchased Services	6400 Materials & Supplies	6500 Capital Outlay	6600 Other	Total
Program Costs								
1221 Includes Function Code 1221 only (used for posting accounting transactions), referred to as Special Education and Related Services in the Accounting Manual.	$518,085.00 * **$7,518,085.00**	$1,005,670.00 * **$0.00**	$678,000.00 * **$0.00**	$2,262,487.00 * **$0.00**	$2,876,120.00 * **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$7,340,362.00 * **$7,518,085.00**
1223 Includes Function Code 1223 only (used for posting accounting transactions), referred to as Coordinated Early Intervening Services in the Accounting Manual.	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**
1224 Includes Function Code 1224 only (used for posting accounting transactions), referred to as Proportionate Share Services in the Accounting Manual.	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**
2200 Includes Function Codes 2211-2219 (excluding 2214) (used for posting accounting transactions), referred to as Support Services-Instructional Staff in Accounting Manual.	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**
2500 Includes Function Codes 2511-2591 (excluding 2557 and 2559) (used for posting accounting transactions), referred to as Support Services - Business in the Accounting Manual.	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**
4000 Includes Function Codes 4011-4091 (used for posting accounting transactions), referred to as Facility Acquisition and Construction Services in the Accounting Manual.	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**
Program Costs Subtotal	$518,085.00 * **$7,518,085.00**	$1,005,670.00 * **$0.00**	$678,000.00 * **$0.00**	$2,262,487.00 * **$0.00**	$2,876,120.00 * **$0.00**	$0.00 **$0.00**	$0.00 **$0.00**	$7,340,362.00 * **$7,518,085.00**

STEP 4: Revise Capital Outlay (if applicable)

The district/LEA may revise the Capital Outlay sections by clicking in the appropriate cell and entering the revised data.

Click Save & Continue or Save .

STEP 5: Check for any edits

The district/LEA can now submit the Budget Revision unless hard errors (E) exist.

Click Edits button (if applicable) to see if changes are necessary. If hard errors exist, the user will need to return to the appropriate page to correct errors and return to the Submittal/Approval page to submit.

STEP 6: Submit Budget Revision

After all hard errors are corrected; the user must save the application and then click the Submit button.

SECTION X
TERMINOLOGY SECTION

TERMINOLOGY

- **Assurances (Core Assurances)—**this is a grouping of assurances stated in federal and/or state law which are common to all grants. Core assurances must be agreed to one time per fiscal year before the District/LEA can submit a request for funding. The submit button will only appear if the person logged in has security access to agree to the assurances. Once the assurance has been agreed to, it will be effective across all grants and will not appear again for the school year.
- **Budget Grid—**is used to indicate the amount of money proposed to be spent in various categories. Data will be displayed for the fiscal year and revision chosen on the Grant Summary page. Data will not carry over from year to year; however, revisions can be made throughout the year and data from each revision (beginning with the initial) will be carried forward allowing the District/LEA to simply change whatever data is necessary.
- **Buttons (commands or links to other pages)**
  - Calculate Indirect Costs —calculates the maximum amount district/LEA may charge to Indirect Costs category.
  - Calculate Total —calculates subtotals and grand total for all data entered to this point and displays in the appropriate box on the grid.
  - Edits —display errors and warnings (see detailed description in alpha list below).
  - Continue —allows the District/LEA to continue to the next page. Changed data **will not save** when using this button.
  - Compare Budget Grids —displays a report, in a separate window, that shows the current budget grid vs. a previously approved budget. The Grid Comparison Report will show the most recent and the last approved Budget Applications.
  - Save —saves changes without moving to a different page. Changes will be saved even if there is an error in the data that will not let the final version be submitted. One exception would be if a non-numeric value is put in a numeric field, or something similar.
  - Save & Continue —saves the changes and automatically continue to the next page in the sequence.
  - Submit —submits Budget Application, Payment Request or Final Expenditure Report.

- **Capital Outlay Page** – This page is where district/LEAs must enter in detailed information for any items that must be budgeted under the 6500 Object Code.
- **Cash Management and Improvement Act (CMIA)** requires that funds be spent within three business days of receipt or interest on funds must be repaid to the federal government.
- **Coordinated Early Intervening Services (CEIS)—**Districts/LEAs may use up to 15% of their Part B entitlement for Coordinated Early Intervening Services or CEIS to students in Kindergarten through grade 12 who have not been identified as needing special education services but are in need of additional academic and behavioral supports to succeed in the general education environment. (See Section VII of the Missouri State Plan for Part B IDEA for additional information).

- **Core Assurances—See Assurances**
- **District/LEA Comment—**allows district/LEA to enter comments up to 1,000 characters. This can be done any time prior to submission of the Budget. The Department will be able to view, but not change, these comments.
- **DESE Comment—**allows Department staff to enter comments. District/LEA should check both the approved or disapproved Budget Applications/Payment Requests/Final Expenditure Reports for DESE Comments.
- **District Contact—**populated from Core Data Screen 3.
- **Edits—**the errors and warnings will be displayed via a red EDITS button on the page. When the EDITS button is clicked, a separate page will pop up showing a description of the errors and warnings. If Hard Errors exist (messages coded "E"), the Budget Application, Payment Request or Final Expenditure Report cannot be submitted and no submit button will appear. If Warning Errors appear (messages coded "W") the Budget Application, Payment Request or Final Expenditure Report can be submitted.
- **Final Expenditure Report (FER)—**used to indicate the amount of funds actually expended in various categories. The FER is also used as the **final payment request** for the grant.
- **Function Codes—** A function code designates an action or purpose for which expenditure is made. Very few revenue codes (designating the receipt of various types of revenue) have their own corresponding separate function code. Function codes are described in the Department's School Finance "Missouri Financial Accounting Manual". Each program will specify which codes are valid in their grant.
- **Funds Available—**maximum amount available for the grant including carryover funds (if applicable) from prior year.
- **Grant Summary page—**this page displays summary information concerning the Budget Applications, Payment Requests, and Final Expenditure Reports, including each version and its status, for a specific grant. This page also displays the DESE Fiscal and Program contact information as well as the district/LEA contact information for the chosen grant. This web page is also used to create new and revise existing Budget Applications, Payment Requests, and Final Expenditure Reports.
- **Grant Version—**title indicates the phase of a Budget Application, Payment Request or Final Expenditure Report.
  - **Initial**—indicates the original version.
  - **Revision**—will have the word Revision with a number behind it indicating which revision.
- **Grid—see Budget Grid**
- **Grid Comparison Report** displays both the current and the last approved Budget or FER for a selected grant. This report is necessary to provide a way for the district/LEA to compare the grids for both the Budget Application and the Final Expenditure Report. The most recent 2 sets of Budget or FER figures will always be displayed.
- **Indirect Cost Rate—**a rate that may be used for costs incurred for common or joint purposes. Part B Entitlement only allows the use of the restricted rate. A LEA is not required to budget money toward Indirect Costs. District/LEA may use an amount less than or equal to the maximum calculated amount. However, budgeted funds cannot exceed the maximum Funds Available. Only districts/LEAs who have a Department certified Indirect Cost Rate may claim Indirect Costs.
- **Non-Supplant—** Under IDEA, if a district/LEA meets MOE requirements, the district/LEA also meets the supplant/non-supplant requirements with no additional documentation required.
- **Object Codes—** An expenditure object code is based on how a particular expenditure is paid out or planned to be paid out, whether as a salary, an employee benefit, a purchased service, a supply item, a capital outlay, or debt service expenditure. Object codes are described in the Department's School Finance "Missouri Financial Accounting Manual". All Department programs use the same Object Codes in ePeGS.
- **Proportionate Share—**is the amount of Part B funds a district must budget on parentally-placed children with disabilities in private schools. (See Section VII of the Missouri State Plan for Part B IDEA for additional information.)
- **Release Proportionate Share Prior Year Carryover Funds –** DESE checkbox to allow districts to spend unspent Proportionate Share carryover funds on public students with disabilities.
- **Show/Hide hyperlinks:**

- **Show**—displays list of Budget Applications, Payment Requests or Final Expenditure Reports.
- **Hide**—hides the list of Budget Applications, Payment Requests or Final Expenditure Reports.

- **Sidebar Menu:**
  - ePeGS utilizes a navigation system which is located on the left side of the screen.

  - This menu can be collapsed by clicking top arrow ▸

  - This menu can be partially collapsed by clicking on section ▾ arrows

- **Submittal and Approval**—this page is used to agree to core assurances and submit the Budget Application, Payment Request or Final Expenditure Report.
- **Substantially Approved Date—**this is the date that the Department indicates the application is substantially approved and the district/LEA may begin to obligate funds.
- **Verification of Excess Cost—**federal funds may only be used to pay the excess cost of providing special education and related services to children with disabilities. District/LEAs must document that children receiving special education services cost more than those in regular education. The excess costs requirement must be met in order for a district/LEA to be eligible to receive Part B funds. The Verification of Excess Cost is **NOT** the same as the Excess Cost Reimbursement for Students in Public Placement (Public Placement Fund).
- **Web Log In—**Department internet page where users enter User ID and Password in order to gain access to the Part B Funding Application. Unauthorized Users may view Part B by logging in as a Public User (leave USER ID and Password cell blank).