

SPECIAL EDUCATION PART B BUDGET GUIDE

FISCAL YEAR 2021

For Budgeting Early Childhood Special Education (ECSE) and K-12 Special Education Expenditures Paid with Part B 611, ECSE 611, ECSE 619, and Non-Federal Funds

The purpose of this document is to provide guidance and step-by-step instructions for the web-based electronic Planning and electronic Grants System (ePeGS). Each section in this document will include information to assist Local Education Agencies (LEAs), including Charter Schools and Public School Districts, in completing the required Special Education application. While each section of the guide includes information to consider when completing the budget application, more detailed information regarding Federal funding requirements can be found in the [Special Education Fiscal Monitoring Guide and the General Federal Guidance](#).

TECHNICAL ASSISTANCE CONTACTS

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SECTION I: ACCESSING THE BUDGET IN EPEGS

Guidance:

Access to ePeGS is provided by the User Manager (UM) of the LEA. The designated UM can add/delete/modify users or user access levels (View Only, Data Entry, or Authorized Representative). The user must have Authorized Representative permission to be able to submit on behalf of the LEA.

Instructions:

Step 1: Log into DESE Web Applications

- DESE Web Applications URL: <https://apps.dese.mo.gov/webLogin/login.aspx>
- Enter User Name and Password, then select Login button.

Step 2: Select ePeGS

Step 3: Select Funding Application Menu

Step 4: Select Special Education

Step 5: Select Spec Ed Part B Entitlement

Step 6: Select Year from Dropdown Box

- The LEA may access prior year and current year Budget Applications, Payment Requests, and Final Expenditure Reports (FER) from the Grant Summary screen.

Step 7: Select Budget Application on the Grant Summary page

Step 8: Select Create Budget Application

SECTION II: CREATING AND SUBMITTING A BUDGET APPLICATION

- Initial budget applications are due July 1 each year.

PART B 611 AND ECSE FEDERAL BUDGET GRIDS

Budgeting Federal K-12 Special Education and Early Childhood Special Education (ECSE) Expenditures Guidance

Available Federal Funds

- Most LEAs are allocated two federal grant awards each year; IDEA Part B 611 (Part B 611 and ECSE 611) funds and IDEA Part B 619 (ECSE 619) funds.

Part B 611 Funds (K-12 Public and Private Special Education Students)

- This allocation is broken into the following amounts:
 - Current Year Part B 611 – this amount is intended for costs for K-12 public special education students.
 - Coordinated Early Intervening Services (CEIS) – this amount is 15% of the LEA’s IDEA Part B 611 and 619 funds that may be used for costs to support students who do not have IEPs but are struggling to succeed in the general education environment. The CEIS amount is part of the current year Part B 611 amount; it is not an amount in addition to the current year Part B 611 amount. Using Part B 611 funds for CEIS is voluntary.
 - Comprehensive Coordinated Early Intervening Services (CCEIS) – this amount is 15% of the LEA’s IDEA Part B 611 and 619 funds that **must** be used for costs to support students who do not have IEPs but are struggling to succeed in the general education environment. LEAs that have a finding of significant disproportionality are required to budget exactly 15% of all federal funds for CCEIS, according to the LEA’s CCEIS plan.
 - Current Year Proportionate Share (Estimated) – this amount must be budgeted and spent on special education services for identified parentally placed private, parochial, or home school children with disabilities. The LEA where the private, parochial, or home school is located is responsible for services. This amount is not included in the current year Part B 611 amount. The final proportionate share amount is calculated on the prior year FER and must be budgeted once the prior year FER is approved.

Additional Part B 611 Funds

- In a 2018 review of DESE's IDEA Part B Section 611 and Section 619 allocation procedure, the Office of Special Education Program (OSEP) found DESE's method of allocating IDEA funds was inconsistent with allocation requirements. Instead of allocating all the section 611 and section 619 funds to all eligible LEAs, DESE allocated all 619 funds and a certain portion of the section 611 funds only to LEAs with ECSE program expenditures to offset the amount of state funds needed for ECSE reimbursement. Because of this prior

allocation procedure, OSEP is requiring DESE to provide additional IDEA Part B 611 funds to LEAs that received less than the amount of section 611 and/or section 619 funds to which they were entitled.

- Most LEAs received additional IDEA Part B 611 funds, beginning in 2019-20 and will receive additional funds until 2023-24. The additional IDEA Part B 611 amounts that affected LEAs will receive can be viewed on the [Funding and Allocations](#) webpage.
- The additional funds have been added to the affected LEAs' Current Year Part B 611 amount. The LEA can view these additional funds in the Allocation Adjustment row on the Current Funds Available table in ePeGs. These funds should be budgeted and spent on special education and related services for students with disabilities. The increase of IDEA Part B 611 funds will not affect the LEA's proportionate share, CEIS/CCEIS, or Maintenance of Effort (MOE) Adjustment amounts. In addition, LEAs with additional Part B 611 funds will not be allowed to take a MOE Exception to account for the increase in funds. All LEAs are still required to meet MOE on at least one method.

ECSE 611 and ECSE 619 Funds

- ECSE 611 – this amount is intended for special education and related costs for students with disabilities ages 3-5 served in an ECSE program. Only LEAs with a prior year 3-5 PK December 1 child count will have an ECSE 611 amount. If the LEA does not anticipate having ECSE expenditures, the ECSE 611 funds may be spent on K-12 special education expenditures. These funds can also be spent on CEIS/CCEIS costs.
- ECSE 619 – this amount is intended for special education and related costs for students with disabilities ages 3-5 served in an ECSE program. All LEAs with a kindergarten program receive an IDEA Part B 619 allocation. These funds may be budgeted for students with disabilities ages 3-5 served in an ECSE program, child find costs, costs for students with disabilities age 5 served in a kindergarten program, or for professional development for staff serving students with disabilities ages 3-5. These funds can also be spent on CEIS/CCEIS costs. The LEA may choose to forfeit a portion, or all of these funds, no later than December 31 if they cannot be spent on allowable costs.

Obligating Federal Funds

- LEAs may not obligate IDEA Part B 611 or 619 funds until the initial budget application has been substantially approved (submitted) or July 1, whichever is later. The substantially approved date can be found on the budget application Submittal and Approval page.
- LEAs must follow the obligation table in 34 CFR Part 76.707 when obligating federal funds.

Budgeting Special Education Federal Expenditures

- The budgeted amounts on the budget grid should only include expenditures that will be obligated from the substantially approved budget application date through June 30 and paid with federal funds.
- Budgeted expenditures may not exceed the total funds available amount.
- Function code 1223 is for CEIS or CCEIS. If the LEA has not been identified by the Office of Special Education as significantly disproportionate, it is the LEA's decision as to whether or not to budget any portion of funds for CEIS in 1223, ECSE 611-CEIS, and/or ECSE 619-CEIS. However, if the LEA has been identified as significantly disproportionate, the entire 15% amount calculated for CCEIS must be budgeted in 1223, ECSE 611-CCEIS (if using ECSE 611 funds for CCEIS), and/or ECSE 619-CCEIS (if using ECSE 619 funds for CCEIS).

- The estimated current year proportionate share obligation amount must be budgeted in function codes 1224 and/or 2557-SPED on the initial budget application.
- Function code 1931 is for coding tuition for special education services to other LEAs in the State. LEAs do not pay tuition for IEP students to attend State institutions, such as Missouri School for the Blind (MSB), Missouri School for the Deaf (MSD), and Missouri Schools for the Severely Disabled (MSSD). Any payment to these institutions is considered Local Tax Effort (LTE). All LTE costs must be coded to function code 1911 and cannot be budgeted in function code 1931.
- Equipment items costing less than \$1,000 per unit are considered supplies (including computing devices) and must be budgeted under object code 6400.
- The salaries of administrative and clerical staff should normally be treated as indirect costs. However, direct charging of these costs may be appropriate only if all of the following conditions are met:
 - Administrative or clerical services are integral to a project or activity
 - Individuals involved can be specifically identified with the project or activity
 - Such costs are explicitly included in the budget
 - The costs are not also recovered as indirect costs
- Part B 611, ECSE 611 and/or ECSE 619 funds consolidated into the schoolwide pool must be included on the LEA's initial ESEA and Part B budget application. Once the initial ESEA budget has been approved, changing the schoolwide option is not allowed. Set-aside amounts (proportionate share or CCEIS) cannot be included in the amount budgeted for schoolwide pool.

Coding Special Education Federal Expenditures

- Special education expenditures must be coded in accordance with the [Missouri Financial Accounting Manual](#) and [Special Education Expenditure Coding Structure](#).
- All current year K-12 public special education, proportionate share, CEIS/CCEIS expenditures paid with IDEA Part B 611 funds must be coded with source code 4 and project code 44100.
- All current year ECSE 611 expenditures for students with disabilities age 3-5 served in an ECSE program must be coded with source code 4 and project code 44200.
- All current year ECSE 611 expenditures for students with disabilities in grades K-12 must be coded with source code 4 and project code 44203.
- All current year ECSE 619 expenditures for students with disabilities age 3-5 served in an ECSE program must be coded with source code 4 and project code 44201.
- All current year ECSE 619 expenditures for students with disabilities age 5 served in kindergarten must be coded with source code 4 and project code 44204.

Federal Carryover Funds

- Any current year Part B 611 (including current year proportionate share funds and CEIS/CCEIS funds), ECSE 611, and ECSE 619 funds not obligated and spent by the end of the fiscal year (June 30) will carry over to the next fiscal year. Any ECSE 611 funds not spent in the first year will be included as Part B 611 carryover in the second year. If carryover funds are not spent by the second year, they will be forfeited. The Part B 611 carryover, proportionate share carryover, CEIS/CCEIS carryover, and ECSE 619 carryover amounts will show as \$0.00 until the LEA has an approved prior year FER and creates a budget revision. Once the budget revision has been created, any applicable carryover amounts will display at the top of the budget grid page and can be included in the budgeted amounts. Carryover funds cannot be obligated until the budget revision is submitted.

Instructions

Step 1: Budget expenditures paid with Part B 611 funds

- Add function codes as applicable to the Part B 611 Budget Grid by selecting function codes in the left box and adding them to the right box. After all function codes are added to the budget grid, enter budgeted amounts.

Available Function Codes		Selected Function Codes
1223 - Coordinated Early Intervening Services	<input type="button" value="Add"/> <input type="button" value="Remove"/>	1221 - Special Education and Related Services
1224 - Proportionate Share Services		1931 - Tuition, Special Ed Services-Other Distr in State
1932 - Tuition, Spec Ed Prog Outside the State		2152 - Speech Pathology Services
1933 - Tuition for Special Ed Svcs to Private Agencies		2162 - Occupational Therapy-Related Services
2113 - Social Work Services		2172 - Physical Therapy-Related Services
2122 - Counseling Services		
2125 - Record Maintenance Services		
2134 - Nursing Services		

Step 2: Budget expenditures paid with ECSE 611 funds

- In the ECSE 611 row, enter the cumulative amount of all anticipated expenditures to be paid with ECSE 611 funds.
- In the ECSE 611 CEIS/CCEIS row, enter all CEIS/CCEIS costs to be paid with ECSE 611 funds, if applicable. **PLEASE NOTE: If the LEA is not participating in CEIS/CCEIS, ECSE 611 funds should NOT be budgeted in the ECSE 611 CEIS/CCEIS row.**

Step 3: Budget expenditures paid with ECSE 619 funds

- In the ECSE 619 row, enter the cumulative amount of all anticipated expenditures to be paid with ECSE 619 funds.
- In the ECSE 619 CEIS/CCEIS row, enter all CEIS/CCEIS costs to be paid with ECSE 619 funds, if applicable. **PLEASE NOTE: If the LEA is not participating in CEIS/CCEIS, ECSE 619 funds should NOT be budgeted in the ECSE 619 CEIS/CCEIS row.**

Step 4: If forfeiting ECSE 619 funds, agree to forfeit and enter amount to forfeit

- If all or a portion of ECSE 619 funds will not be used during the year for ECSE, kindergarten students with a disability, professional development, or child find costs, the funds may be forfeited.
- Check the box to agree to forfeit ECSE 619 funds.
- Enter the total amount of ECSE 619 funds to forfeit into the Forfeit Amount box. **ECSE 619 current year or carryover funds cannot be forfeited after December 31.**
PLEASE NOTE: Once the LEA forfeits ECSE 619 funds and the budget is approved, the amount of ECSE 619 funds forfeited cannot change (increase or decrease). If the LEA will have ECSE 619 carryover funds to forfeit, the LEA **MUST WAIT until the prior year Part B FER is approved and then create a current year budget revision to forfeit any current year and carryover ECSE 619 funds. If current year ECSE 619 funds are forfeited on an approved initial budget, the LEA will not be able to forfeit any ECSE 619 carryover funds on a budget revision.**

Step 5: Select Save and Continue

CAPITAL OUTLAY

Guidance

- The Capital Outlay page is for capital outlay expenditures only. This includes equipment and non-equipment. Equipment is defined as tangible, personal property having a useful life of more than one year and an acquisition cost of \$1,000 or more per unit. Acquisition cost for equipment is defined as the net invoice price of the equipment, including the cost of any modifications, attachments, accessories or auxiliary apparatus necessary to make it usable for the purpose for which it was acquired. Non-equipment is defined as construction, renovation, purchase of real estate, or purchase of vehicles.
- Capital outlay costs need to be entered on the Capital Outlay page. Once entered and saved on the Capital Outlay page, the costs will display on the Budget Grid in under the appropriate function code with an object code of 6500.
- Equipment and non-equipment costs can only be budgeted on the Capital Outlay page in function codes that have been selected on the Part B Budget Grid page.
- All capital outlay costs paid with federal funds must have prior approval by DESE through the budget application process.
- LEAs should note in the District/LEA Comment box if the equipment is required by a student's IEP.

Instructions

Step 1: Enter Equipment information, if applicable

- Select the appropriate function code for the equipment purchase in the Area column. Only function codes selected on the Part B Budget Grid page will be shown in the drop down list.
- Enter a detailed description of the equipment to be purchased in the Description column.
- Enter the total cost of one unit of the equipment to be purchased in the Unit Cost column.
- Enter the number of units of equipment to be purchased in the Quantity column.

Step 2: Enter Non-equipment information, if applicable

- Enter the amount to budget for non-equipment in the appropriate function code(s) displaying on the grid. Only function codes selected on the Part B Budget Grid page will be enterable fields in the non-equipment grid. If the LEA tries to enter an amount in a function code that has not been selected on the Part B Budget Grid, a pop up box will display indicating that the function code must first be added to the budget grid.
- Comment areas, estimated purchase, project start, project finish and invoice submission date areas must all be completed if intended costs for non-equipment purchase are entered.
- The Total Column will automatically calculate the total cost for each line once the Save button is selected. The total dollar amounts saved on the Capital Outlay page will automatically populate to the appropriate function/object code area on the Part B Budget Grid page.

Step 3: Agree to the certification statement

- The certification statement must be agreed to by checking the box.

Step 4: Select Save and Continue

SUPPORTING DATA

Guidance

- LEAs that choose to use Part B 611, ECSE 611, and/or ECSE 619 funds for CEIS must be aware of how this affects the amount of funds that may be taken for a MOE adjustment and vice versa. The MOE adjustment/CEIS calculator is an informational tool to determine how budgeting for CEIS will affect the amount of MOE adjustment the LEA may take (and vice versa). These amounts are not saved or pulled into any other page or report. This section is not required to be completed.
- More information regarding the MOE adjustment and CEIS relationship can be found in the [MOE Adjustment Guidance](#) document.

Instructions

Step 1: Enter Maintenance of Effort Adjustment/CEIS Tool information, if applicable

Step 2: Enter Special Education Cooperative Information

- If Yes is selected, complete the fiscal agent or member district information and select Save and Continue
- If No is selected, Select Save and Continue.

MAINTENANCE OF EFFORT (MOE) GRIDS

Budgeting Non-Federal K-12 Special Education and ECSE Expenditures Guidance

MOE Eligibility Requirement

- Maintenance of Effort (MOE) is the amount of state, local, and county funds spent on special education that must be maintained at the same amount or more each year. Local funds and county funds are combined and considered “local” funds for MOE. The MOE eligibility standard indicates a LEA must budget at least the same amount or more for special education as the LEA spent for the most recent fiscal year for which information is available, unless allowable exceptions or adjustments apply, in order to be eligible for the next fiscal year grant award.
- LEAs must meet Maintenance of Effort in at least one of the following four areas:
 - Local Total Expenditures – includes county expenditures
 - State & Local Expenditures – includes county expenditures
 - Local Per Child Expenditures – includes county expenditures
 - State & Local Per Child Expenditures - includes county expenditures

- The LEA is not required to budget and spend county funds for MOE as long as the LEA meets MOE in one of the four areas.
- Budgeted MOE must include all ECSE and K-12 special education expenditures paid with state, local, and county funds the LEA anticipates from July 1 to June 30.
- Special education expenditures that will be paid with federal funds (Part B 611, ECSE 611, ECSE 619, federal High Need Fund, Assistive Technology, and Medicaid) must not be included in budgeted MOE. In addition, any local tax effort payments must not be included in budgeted MOE.
- The budgeted MOE amount only determines eligibility for the current year IDEA Part B grant award. The budgeted MOE amount is not pulled into the Part B FER or compared to the actual MOE amount reported on the Part B FER at the end of the fiscal year.
- The LEA can change the method it uses to meet the MOE eligibility standard from year to year.
- More information regarding MOE can be found on the [Special Education Maintenance of Fiscal Effort](#) webpage.

MOE Adjustment and Exceptions

- Eligible LEAs may take an adjustment to MOE to reduce the level of non-federal expenditures needed to meet MOE eligibility. In addition, there are five allowable exceptions to MOE that LEAs may take to reduce the level of non-federal expenditures needed to meet MOE eligibility.
- In the event that a LEA has an increase in the IDEA Part B allocation from the prior year to the current year, the LEA has the opportunity to reduce the MOE amount by up to 50% of the increase. The amount of MOE adjustment to take is at the discretion of the LEA.
- If a MOE adjustment is taken, any state, local, and/or county funds that are no longer dedicated to special education must be spent on activities authorized under the Elementary and Secondary Education Act (ESEA). The LEA must track the amount of “freed up” state, local, and/or county funds that are spent on ESEA activities in the general ledger.
- LEAs must compare the expenditures paid with state, local, and/or county funds in the previous year to those expenditures that will be paid with state, local, and/or county funds in the current year to determine if an allowable exception can be taken.
- If local and/or county funds were used to pay the expenditure in the prior year, then the reduction will apply to both the Local Only MOE amount and State and Local MOE amount. If state funds were used to pay the expenditure in the prior year, then the reduction will only apply to the State and Local MOE amount. Reductions to expenditures in the prior year paid with IDEA Part B 611, ECSE 611, and/or ECSE 619 funds cannot be claimed as an exception to MOE.
- The total amount of adjustment and exceptions reduces the MOE amount that the LEA must meet for the current year and future years until the LEA decides to voluntarily increase the MOE amount.
- LEAs may take the MOE adjustment and MOE exceptions in the same year.
- MOE Adjustment and Exceptions guidance can be found on the [Special Education Maintenance of Fiscal Effort](#) webpage.

Determining the Amount of Special Education Non-Federal Expenditures to Budget

- As a reference to assist the LEA in determining the amount of special education non-federal expenditures to budget in the new fiscal year, the LEA can review the [MOE Amounts Needed for MOE Compliance in the prior year as shown on the last approved Part B FER Submittal and Approval page](#). While these amounts are meant for compliance in the prior year, they can also be used as the amount that should be budgeted in the new fiscal year.

- There should NOT be large increases in MOE, unless significant ECSE or K-12 special education program changes are anticipated in the new fiscal year.

MOE Amounts Needed for MOE Compliance in 2019-2020			
Local Only	State and Local	Local Only Per Child	State and Local Per Child
\$35,487.69	\$183,291.22	\$1,267.42	\$5,754.28

Coding Special Education Non-Federal Expenditures

- Special education expenditures must be coded in accordance with the [Missouri Financial Accounting Manual](#) and [Special Education Expenditure Coding Structure](#).
- All current year K-12 special education expenditures paid with local funds must be coded with source code 1 and project code 12210.
- All current year ECSE expenditures paid with local funds must be coded with source code 1 and project code 12810.
- All current year K-12 special education expenditures paid with county funds must be coded with source code 2 and project code 12210.
- All current year ECSE expenditures paid with county funds must be coded with source code 2 and project code 12810.
- All current year K-12 special education expenditures paid with state funds must be coded with source code 3 and project code 12210.
- All current year ECSE expenditures paid with state funds must be coded with source code 3 and project code 12810.

Instructions

Step 1: Enter estimate December 1 Child Count (ages 3-21)

- Select Save and Continue.

Step 2: Complete MOE State Only Grid

- Enter all anticipated K-12 special education and ECSE expenditures to be paid with state funds.
- If ECSE funds are included in Early Learning Blended Funding, provide an estimated amount of Blended Funding costs paid only with ECSE state funds under function code 3512.
- Select Save and Continue.

Step 3: Complete MOE County Only Grid

- Enter all anticipated K-12 special education and ECSE expenditures to be paid with county funds.
- If no county funds were budgeted for special education costs, the LEA will receive a Warning. The LEA is not required to budget county funds for MOE as long as the LEA meets the MOE eligibility requirement in at least one of the four areas. The FER may be submitted with a Warning displaying; no action by the LEA is required.
- Select Save and Continue.

Step 4: Complete MOE Local Only Grid

- Enter all anticipated K-12 special education and ECSE expenditures to be paid with local funds.
- Select Save and Continue.

Step 5: Complete MOE Adjustment and Exceptions

- Enter Adjustment to Maintenance of Effort amounts, if applicable.
- Enter Allowable Exceptions to Reduce Maintenance of Effort, if applicable.
- Select Save and Continue

Step 6: Review MOE Eligibility Calculations

- This is a view only page. Amounts displaying pull from MOE State Only, MOE County Only, MOE Local Only, and MOE Adjustments and Exceptions entered information and are compared to totals from previous years FERs. MOE must be met in at least one area.
- Select Next.

SUBMITTAL AND APPROVAL

Instructions

Step 1: Agree to Assurances

- Before the budget application can be submitted, the LEA must read and agree to both the Core Assurances (if not already done) and Grant Specific Assurances by selecting the link and then selecting the Agree to Assurances button. Select Close to return to the Submittal and Approval page.

Step 2: Check for Edits

- While the budget can be submitted with Warnings, it cannot be submitted with Edits. If any Edits (E) display, the LEA must make the necessary corrections before the budget can be submitted.

Step 3: Enter any comments in the District/LEA Comment Box and select Save

Step 4: Submit

- Submit the Part B budget application to DESE for approval. ***Note: If the submit date is before July 1, the substantially approved date automatically sets to July 1. The LEA may not begin obligating IDEA Part B 611 or 619 funds prior to the substantially approved date.***

Step 5: Receive Approval/Disapproval Notification

- The LEA will receive an automated email from DESE indicating if the budget application was approved or disapproved. The email will be sent to the grant contact listed on Core Data Screen 3. DESE cannot change to whom this information is sent. LEAs must ensure that contact information reported in August Cycle Core Data Screen 3 is accurate and up-to-date. If the budget application is disapproved, DESE will send an explanation email. LEA will need to make the necessary corrections and resubmit.

SECTION III: REVISING THE BUDGET APPLICATION

Guidance

- Budget revisions are necessary to include IDEA Part B 611, Proportionate Share, and ECSE 619 carryover funds after the prior year Part B FER has been approved. In addition, budget revisions are necessary to make any changes to how federal funds will be spent for the current year. Budget revisions must be completed by April 30 each year. It is not necessary to complete a budget revision for changes to MOE budgeted amounts.

Instructions

Step 1: Select Create Revision

- If a budget revision is necessary, select the Create Revision link above the Activity Log on the right side of the screen on the Grant Summary Page under Budget Show.

Step 2: Revise the Budget Application

- Update the budget application pages where needed using the steps in Section II of this guide.

Step 3: Enter any comments in the District/LEA Comment Box and select Save

Step 4: Submit Budget Application Revision

- After all Edits have been corrected, select the Submit button.