



Empowerment Scholarship Accounts Tax Credit Program

2025 Guidelines for Educational Assistance Organizations

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Section I – Introduction and Purpose

The Missouri Empowerment Scholarship Accounts (ESA) program, MOScholars, was created to promote educational opportunities and quality of educational services for Missouri children. The program provides options for eligible families, allowing them to seek an array of alternative educational services ranging from private schools to therapeutic education services.

Under sections 135.712 to 135.719, RSMo and sections 166.700 to 166.720, RSMo, MOScholars is administered by the Missouri State Treasurer's Office (STO). Tax credits may be awarded to individuals and businesses that file a Missouri income tax return and make an eligible contribution to an educational assistance organization (EAO). These private contributions for tax credits fund scholarship accounts for students with Individual Education Plans (IEPs) and students living in low-income households.

Eligible donors may receive a tax credit equal to 100% of a contribution to a certified EAO, not to exceed 50% of the donor's state tax liability for the tax year the credit is claimed.

The purpose of these guidelines is to establish the process whereby an EAO may be certified by the State Treasurer's Office to administer an ESA program.

Section II – What is an ESA Program?

A. The Missouri ESA program, MOScholars, has the following characteristics:

- 1. Provides scholarship accounts for qualified students using tax credit-leveraged contributions from private donors.**

- 2. Defines qualified students as:**

Any elementary or secondary school student who is a resident of Missouri who is not an illegal alien and who:

- a) Has an approved "individualized education plan" (IEP) developed under the federal Individuals with Disabilities Education Act (IDEA). The term "individualized education plan" means:
 - i. An individualized education program (IEP) as defined in 20 U.S.C. §1414(d)(1)(A)(i); or
 - ii. An individual service plan (ISP) that is developed in cooperation with a local educational agency under the IDEA, specifically those provisions

pertaining to parentally placed private school children found in 20 U.S.C. §1412(a)(10) and 34 CFR §300.132(b).

Any IEP or ISP that is proffered for program eligibility must be dated within thirty-six months of the date of the student's application to the program. Students with ISPs that are not developed under the IDEA are not eligible.

OR

- b) Lives in a household whose total annual income does not exceed 300% of the free and reduced lunch rate; and,
- Attended a public school as a full-time student for at least one (1) semester during the previous twelve (12) months; or
 - Is a child who is eligible to begin kindergarten or first grade under sections 160.051 to 160.055; or
 - Is a sibling of a qualified student who received a scholarship grant in the previous school year and will receive a scholarship grant in the current school year.

3. Establishes order of priority, for funding, in the following order:

- a. Qualified students who received a scholarship grant in the previous school year;
- b. Qualified students who are siblings of qualified students who will receive a scholarship grant in the current school year;
- c. Qualified students that have an approved "individualized education plan" (IEP) developed under the federal Individuals with Disabilities Education Act (IDEA), 20 U.S.C. Section 1400, et seq., as amended, or who have been diagnosed with dyslexia, as the term "dyslexia" is defined in section 633.420;
- d. Qualified students who are eligible for free lunch as approved by the department of elementary and secondary education in accordance with federal regulations and who reside in an unaccredited or provisionally accredited school district;
- e. Qualified students who are eligible for reduced price lunch as approved by the department of elementary and secondary education in accordance with federal regulations and who reside in an unaccredited or provisionally accredited school district;
- f. Qualified students who are eligible for free lunch as approved by the department of elementary and secondary education in accordance with federal regulations;
- g. Qualified students who are eligible for reduced price lunch as approved by the department of elementary and secondary education in accordance with federal regulations;

- h. Qualified students who are active duty military dependents who have relocated to Missouri and are enrolling in a school in the state for the first time; and
- i. All other qualified students.

4. Scholarship funds may be used only for eligible program expenses, including:

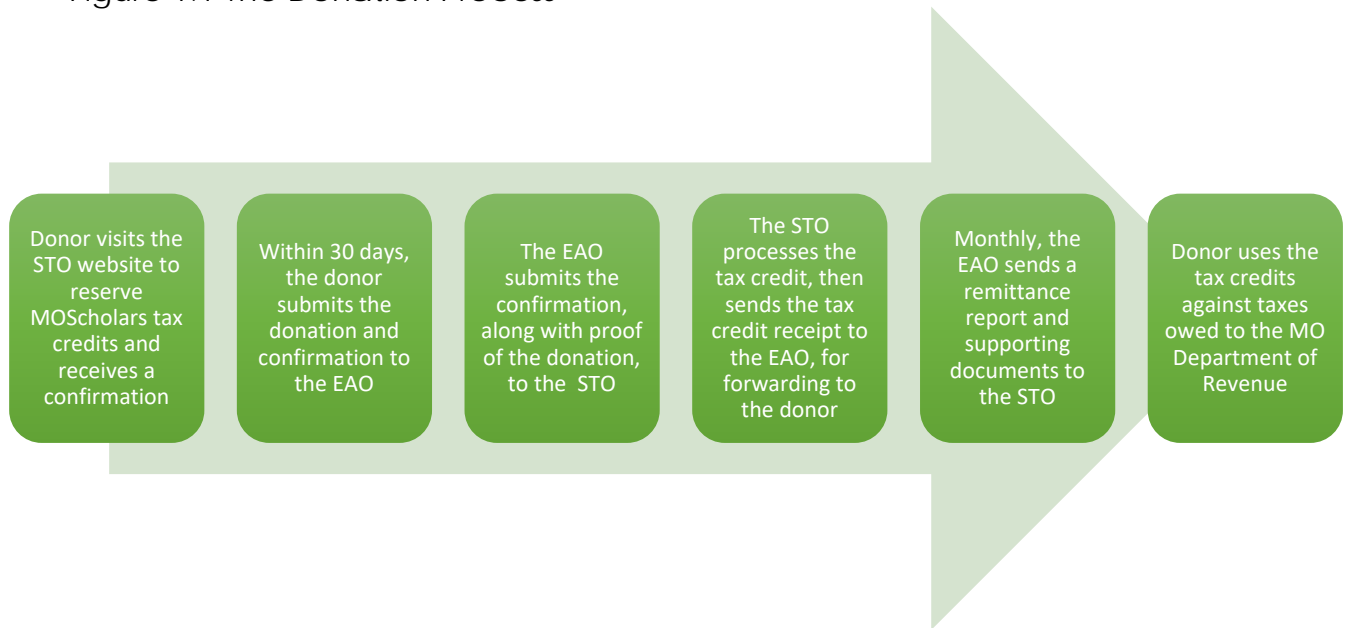
- a) Tuition or fees at a qualified school;
- b) Textbooks required by a qualified school;
- c) Educational therapies or services from a licensed or accredited practitioner or provider including, but not limited to, licensed or accredited paraprofessionals or educational aides;
- d) Tutoring services;
- e) Curriculum;
- f) Tuition or fees for a private virtual school;
- g) Fees for a nationally standardized norm-referenced achievement test, advanced placement examinations, international baccalaureate examinations, or any examinations related to college or university admission;
- h) Fees for management of the Missouri empowerment scholarship account by firms selected by the EAO;
- i) Services provided by a public school including, but not limited to, individual classes and extracurricular programs;
- j) Computer hardware or other technological devices that are used to help meet the qualified student's educational needs and that are approved by an EAO;
- k) Fees for summer education programs and specialized after-school education programs;
- l) Transportation costs for mileage to and from a qualified school.

B. Funding Scholarship Accounts

Certified EAOs will utilize MOScholars tax credits to solicit contributions from eligible donors. Donors reserve tax credits through the MOScholars online system, then make a contribution to the certified EAO. The contribution is used to fund scholarships, and the donor receives a tax credit that is used to offset their Missouri tax liability under sections 143 and 153.

The certified EAO is responsible for accepting eligible contributions and submitting supporting documentation from eligible donors, then providing donors with an STO-approved receipt for the contribution.

Figure 1.1 The Donation Process



C. Eligible Contributions

Eligible contributions are monetary donations of \$500 or more, including:

1. Checks drawn on a US banking institution
2. Money orders
3. Electronic funds transfers

D. MOScholars Tax Credits - Special Features and Limitations

1. The credit is equal to 100% of a contribution to a certified EAO, not to exceed 50% of the donor's state tax liability for the tax year the credit is used.
2. Any portion of the tax credit not used against Missouri tax liability in the year it was first claimed may be carried forward for four (4) subsequent tax years.
3. The contribution date is the date the funds are deposited in the EAO's account.
4. Tax credit contributions cannot be designated for a particular student.
5. The tax credit is not sellable, transferrable, or refundable.

Section III – Educational Assistance Organizations (EAOs)

A. MOScholars Organization Eligibility

An EAO is a nonprofit organization that, after being certified by the Missouri State Treasurer's Office, can receive qualified contributions from individuals and businesses to award scholarship accounts to qualified Missouri students. The EAO establishes and maintains relationships with eligible schools to create a network of schools students may use scholarship funds to attend.

An organization that desires to be an EAO must meet the following eligibility criteria:

1. The organization is exempt from federal income tax under Section 501(c)(3).
2. The organization is registered to do business and is in Good Standing with the Missouri Secretary of State's Office.
3. The organization has a physical presence in Missouri.
4. The organization has not been through a Chapter 7 or Chapter 11 bankruptcy in the seven years immediately preceding the application for certification.
5. The organization participates in E-Verify.

E-Verify is a web-based system that allows enrolled employers to confirm employee eligibility to work in the United States. E-Verify employers verify the identity and employment eligibility of newly hired employees by matching information provided by employees on the Form I-9 against records available to the Social Security Administration (SSA) and the Department of Homeland Security (DHS). Entities receiving allocations of Missouri state tax credits are required to participate in the employment verification program. To learn more about E-Verify or to register, visit: <https://www.e-verify.gov/>

6. An EAO may not have a president, officer, or director who owns or operates a qualified school that is participating in the program. Additionally, an EAO may not provide a scholarship account to a child of: a president, officer, or director; a member of the board; or, an employee of the EAO.
7. Organizations expecting MOScholars donations of \$50,000 or more during the school year must be able to provide either:
 - a) A surety bond, within 30 days of notification of certification and allocation (unless granted an extension by the STO), with the STO named as obligee, in an amount determined by the Treasurer; or,
 - b) Pledge collateral, in an amount determined by the Treasurer, to demonstrate the financial viability of the organization. Collateral in the form of a letter of credit is acceptable but may not be issued by the bank at which tax credit contributions will be deposited and held.

B. MOScholars EAO Application Process

The upcoming tax year allocation amount will be determined in December. In any single school year, up to ten (10) EAOs may be certified, with no more than seven (7) shall have their principal place of business in any of the following: Greene County, Jackson County, St. Charles County, St. Louis County, or St. Louis City. If the total contributions to education assistance organizations exceed twenty-five million dollars in any school year, the state treasurer may certify one additional educational assistance organization to administer scholarship accounts.

Organizations meeting the eligibility requirements identified in Section III.A. may submit an application packet to the STO for approval.

The application packet includes:

- 1) Responses to application questions.
- 2) A projected program budget – MOScholars Budget Page.
- 3) A copy of the organization's 501(c)(3) tax exempt letter from the IRS.
- 4) A list of all board members, including board member name, board position, address, and email.
- 5) A copy of the organization's most recent year audited financial statements or Form 990.
- 6) A copy of the completed E-Verify MOU.

To access application materials, organizations must first create a MOScholars [EAO portal account](#). Once completed, the application packet should be submitted via email to MOScholars@treasurer.mo.gov no later than October 31st, 2024 at 5:00 p.m.

C. The MOScholars Budget

Organizations submitting an application to the program must prepare and submit a projected budget for the school year for which scholarships will be provided. The MOScholars budget will reflect all costs of implementing the MOScholars program and all revenues, including the revenue to be received from the organization's requested tax credit allocation.

The scholarship and overhead expenses listed on the budget page must align with statutory requirements. Specifically:

1. At least 90% of revenues from qualifying MOScholars contributions are spent on scholarship accounts; and

2. Marketing and administrative expenses do not exceed the following limits of the remaining revenue from contributions:
 - 10% of the first \$250,000;
 - 8% of the next \$500,000; and
 - 3% of all amounts thereafter.
3. EAOs submit 4% of contributions received to the STO for program administration.

Important note – the rule requiring 90% of contributions to be directed to scholarships is applied after the 4% remittance is sent to the STO.

Budget page example:

An organization wishes to request an allocation of \$2M in MOScholars tax credits/contributions. The organization has chosen to secure a surety bond to establish financial viability versus providing other collateral. Under these conditions, the organization's MOScholars Budget page may resemble the example on the next page.

EXAMPLE: MOScholars Budget Page

Revenue		
MOScholars tax credit contributions received	\$2,000,000	
Other, non-tax credit revenue		\$150,000
Total	\$2,000,000	\$150,000
Less: Payment to STO @ 4% of total tax credit contributions (4% x \$2,000,000)	\$80,000	
Total tax credit revenue	\$1,920,000	
Minimum amount applied to scholarships @ 90% of tax credit contributions, after 4% STO remittance (\$1,920,000 x 90%)	\$1,728,000	
Expenses		
	Amount funded by MOScholars Contributions	Amount funded by Other Revenue
Scholarship funds	\$1,819,900	
Program administration & marketing		
Surety bond @ 25% of anticipated + unspent contributions (~1.5% cost)	\$7,500	
Salaries	\$72,500	\$75,000
Marketing	\$7,500	\$5,000
Technology	\$0	\$50,000
Accounting and audit	\$5,000	\$15,000
Outcomes and tracking	\$7,600	\$5,000
Other		
Payment to STO @ 4% of total contributions	\$80,000	
Total	\$2,000,000	\$150,000

At least 90% of contributions must be used for scholarship funds, but may exceed as in

Admin & marketing costs must be less than

Must equal total anticipated contributions

Statutory Calculations for Preparing the MOScholars Budget:

Scholarship funding (must be equal to or greater than 90% of tax credit contributions, less the 4% remittance to the STO) \$1,819,900

The maximum amount of MOScholars tax credit contributions that can be directed to administrative and marketing costs should be calculated as follows:

10% of the first \$250,000 in contributions	\$25,000	10% of \$250,000
8% of the next \$500,000	\$40,000	8% of \$500,000
3% of all amounts thereafter	\$35,100	3% of remaining \$1,170,000
Total MOScholars Funds Available for Administrative and Marketing Costs	\$100,100	

EAOs must submit a surety bond to the STO, **OR** pledge collateral in an amount acceptable to the Treasurer, which shall be no more than 25% of an amount equal to the tax credits allocated to the EAO and any unspent contributions from the previous year. The costs of obtaining the surety bond or collateral are considered administrative costs.

\$30,000 1.5% for this example

EAOs submit 4% of contributions received to the Treasurer's office for program administration (not included as EAO administrative costs).

\$80,000

Reminder - the rule requiring 90% of contributions to be directed to scholarships is applied after the 4% remittance is sent to the STO.

D. Application Review and Scoring

1. Applications will be reviewed for organization eligibility, then scored for experience, geographic coverage pertaining to eligible students and schools served, readiness to award scholarship grants, and the organization's anticipated administrative expenses. Refer to Appendix A, Scoring Rubric, for scoring details.
2. In the event of a tie score, the STO reserves the right to make final award determination based on organizational capacity and geographic need.
3. Deficiency Points – Deficiency points may be assigned to applications from previously approved organizations that fell substantially short in meeting scholarship outcomes and utilizing tax credits.
4. Completed applications will be reviewed and determinations made by the STO within 30 days from the application due date. Organizations will be notified of the disposition of their application in writing, with approved organizations receiving contract offers. Decisions regarding application outcomes are final.

E. Renewal Applications

Previously certified organizations seeking a new allocation of tax credits must submit a renewal application. Renewal applications follow the same due date as new applications, but will submit a revised application.

Section IV – Certified EAOs

A. Requirements of Certified EAOs

An organization certified by the STO to administer a MOScholars account is responsible for fiscal and administrative oversight of the organizational and student accounts. Oversight includes, but is not limited to:

1. Ensuring that:
 - a. One hundred percent of its revenues from interest or investments is spent on scholarship accounts;
 - b. At least 90% of its revenues from qualifying contributions (after submitting the 4% remittance to the STO) is spent on scholarship accounts; and,
 - c. Marketing and administrative expenses do not exceed statutory limits set forth in Section IIIC.
2. Verifying receipt of donor contributions, collecting contribution documentation, and providing STO-approved receipts (tax credit certificates) to qualifying donors.

3. Submitting monthly contribution remittance reports (in a format provided by the STO) listing all donations received for which tax credits are expected to be claimed by donors.
4. Submitting quarterly performance and investment reports, on forms provided by the STO, due no later than 30 days following the end of the quarter.
5. Submitting an annual financial audit and annual reports.
6. Utilizing, as needed and required, an STO-approved platform(s) for establishing student eligibility and distributing account funds.
7. Ensuring accreditation of eligible schools (except FPE schools) and approving schools as "qualified".
8. Distributing scholarship account payments either four times per year or at the beginning of the year in a single lump sum, subject to the following total grant amount limits:
 - a. For a qualified student who meets the criteria to be included in a school district's limited English proficiency pupil count as set for in subdivision (8) of section 163.011, not more than one hundred sixty percent of the state adequacy target;
 - b. For a qualified student to is eligible for free or reduced price lunch as approved by the department of elementary and secondary education in accordance with federal regulations, not more than one hundred twenty-five percent of the state adequacy target;
 - c. For a qualified student who has an approved individualized education plan developed under the federal Individuals with Disabilities Education Act (IDEA), 20 U.S.C. Section 1400, et seq., as amended, not more than one hundred seventy-five percent of the state adequacy target; and
 - d. For all other qualified students, not more than the state adequacy target. The state adequacy target is currently set at \$6,760.
9. Having mechanisms and tools in place for measuring and tracking:
 - a) Rates of high school graduation, college attendance, and college graduation for participating students; and,
 - b) Student demographics.
10. Executing and maintaining parent participation agreements.
11. Distributing annual parent satisfaction surveys no later than March 1 each year and providing the results to the STO in the annual report.
12. Putting into place policies to address:

- a) Parent/Student eligibility disputes;
 - b) The scholarship amount awarded to each student, up to the maximum allowable limit by law;
 - c) Rebates or refunds of scholarship monies for students who withdraw from a school prior to the end of the period for which tuition has been paid;
 - d) The maintenance of confidential information pertaining to student eligibility, including income information; and,
 - e) Information sharing and parent waivers with regard to academic outcomes.
13. Ensuring that participating students take state achievement tests or nationally norm-referenced tests that measure learning gains in math and English language arts, and provide for value-added assessment in grades that require testing under the statewide assessment system.
- a) Providing the parents of each student who was tested with a copy of the test results annually.
14. Providing to the STO, upon request, criminal background checks for all employees and board members.
- a) The EAO will conduct a review of criminal history records, maintained by the Missouri State Highway Patrol in the Missouri criminal records repository, of all operators, directors, executives, board members, and employees. The EAO will exclude from employment or governance any individual who might reasonably pose a risk to the appropriate use of contributed funds or who is listed on the sex offender registry.
 - b) The EAO will conduct a review of criminal history records, maintained by the Federal Bureau of Investigation, of any employee who has signatory authority on any EAO bank account or who has access to the accounting system of the EAO, and will exclude from employment or governance any individual who might reasonably pose a risk to the appropriate use of contributed funds.
15. Maintaining complete and accurate records with respect to student demographics and eligibility, as well as the receipt of contributions from donors and expenditure of those contributions. Records must be maintained for a minimum of five (5) years.

B. Qualifying Schools

The certified EAO will, at its discretion, establish relationships with eligible schools at which student scholars will attend. Qualifying schools include:

- 1. A Family Paced Education (FPE) school as defined in 167.013, RSMo;
- 2. A charter school as defined in 160.400, RSMo;

3. A public school as defined in 160.011, RSMo, that is not a public school operated by, or a charter school located within, the qualified student's district of residence (except for a qualified student in the custody of the state);
4. A private school; or,
5. A public or private virtual school.

Qualified schools must provide an education to qualified students in at least the subjects of English language arts, mathematics, social studies, and science. Qualified schools, except FPE schools, should also be accredited. A list of accrediting associations for non-public schools will be available on the MOScholars website.

Family Paced Education (FPE) school requirements:

In addition to meeting the requirements laid out in section 167.031.2, RSMo, a FPE school must submit a FPE school certification application with the student application to the selected EAO and:

1. Agree to not pay, share, refund, or rebate any MOScholars account funds in any manner with the parent, qualified student, or any other individual within three (3) degrees of consanguinity (kinship/relation) to the qualified student.
2. Submit a proposed curriculum plan, or provide the records required to be maintained by section 167.013.2, RSMo;
3. Provide the STO with authorization to conduct a review of the criminal history records maintained by the Missouri State Highway Patrol in the Missouri criminal records repository for every adult who resides in the FPE school, if the FPE school is given initial approval from an EAO; and,
4. When requested, produce the records required to be maintained under section 167.013.2, RSMo.

The EAO will review the documents for pre-approval within 15 days of receipt, then submit to the STO for final approval. Upon receipt of a FPE school certification application that has received initial approval from an EAO, the STO will review the certification documents and the criminal history records maintained by the Missouri State Highway Patrol in the Missouri criminal records repository for every adult who resides in the FPE school, then notify the EAO and FPE school parent(s) of final approval or denial.

C. Third-Party Contracts

The STO expects to contract with a third-party vendor for student application management and the distribution and tracking of student scholarship funds. The third-party vendor will allow eligible students access to a secure online account and marketplace to purchase allowable MOScholars goods and services. Certified EAOs agree to partner with the vendor under the STO contract to receive and approve

student applications, facilitate the funding of student accounts and oversee student spending, and manage MOScholars reporting.

Section V – Reallocation of Tax Credits

The STO may reallocate to certified EAOs tax credits that are not obligated or expended.

Certified EAOs seeking tax credits in excess of their initial allocation must submit a request in writing to the STO for review, to include:

1. The amount of additional tax credits requested;
2. The EAO's current outcomes with regard to tax credit utilization and number of scholarship accounts; and,
3. The estimated number of additional scholarship accounts to be funded.

An EAO receiving additional tax credits may be required to submit a new surety bond or other financial information to demonstrate financial viability.

Section VII – MOScholars Contact Information

Questions about the MOScholars program or completing the application?

Visit the MOScholars website at:

<https://treasurer.mo.gov/content/MOScholars>

Or contact us:

By email: MOScholars@treasurer.mo.gov

By Phone: (573) 751-8533

Appendix A

New Applicants

MOScholars Scoring Rubric			
EAO applicants will receive up to 5 points for each response to specified questions in the application. Points will be assigned based on alignment with the criteria outlined.			
Experience	5 points	3 points	1 point
Organization history and past programs	The organization is well established and has a history providing scholarship account programs of substantial scope.	The organization has some experience implementing programs of limited scope.	The organization has not previously administered scholarship accounts or implemented programs or fundraising of similar scope; the organization is newly created.
Financial stability	The organization demonstrates a high degree of financial strength and an ability to subsidize any and all administrative expenses that may exceed the amounts authorized by the program.	The organization demonstrates an acceptable level of financial strength and an ability to subsidize some administrative expenses that may exceed the amounts authorized by the program.	The organization does not demonstrate financial strength or the ability to subsidize any administrative expenses that may exceed the amounts authorized by the program.
Geographic coverage			
Service area	Statewide	Multiple regions	One region
Planned # of eligible schools	> 50 schools	25-49 schools	< 25 schools
Existing relationships	Organization has existing relationships with most or all of the eligible schools it will partner with.	Organization has existing relationships with some schools; organization has conducted outreach to determine interest from eligible schools.	Organization has no existing relationships with potential schools; Organization is unsure of how it will identify eligible schools.
Home school students		The organization will serve home school students.	
Readiness to award scholarships			
Fundraising plan	Organization presents a strong plan with a reasonable timeline for utilization of allocated tax credits; Organization has already received pledges from donors.	Organization presents a reasonable plan, but the plan lacks some detail; timeline is unrealistically aggressive based on organization's fundraising history or is not sufficient to allow the EAO to grant scholarships for the 2022-2023 school year.	Organization presents a vague fundraising plan that lacks details on timelines or targeted donors.
Number of students served	> 500	200-500	< 200
Outcome tracking and reporting	Organization clearly describes tools for tracking and reporting on all performance and academic outcomes; tools will measure the desired outcomes; tracking takes place in real time and data can be provided for monthly, quarterly, annual and long term reporting.	Organization identified some but not all tools for tracking and reporting outcomes.	It is unclear how the organization will track and report outcomes.
Budget reasonability			
Budget	Budget is well put together and appears sufficient to successfully administer the program	Budget is well put together but leaves some question as to whether it is sufficient to successfully administer the program.	Budget is poorly put together and does not appear to be sufficient to successfully administer the program.

Renewal Applicants

MOScholars Scoring Rubric			
EAO applicants will receive up to 5 points for each response to specified questions in the application. Points will be assigned based on alignment with the criteria outlined.			
Experience	5 points	3 points	1 point
Organization history and past programs	The organization is well established and has a history providing scholarship account programs of substantial scope.	The organization has some experience implementing programs of limited scope.	The organization has not previously administered scholarship accounts or implemented programs or fundraising of similar scope; the organization is newly created.
Financial stability	The organization demonstrates a high degree of financial strength and an ability to subsidize any and all administrative expenses that may exceed the amounts authorized by the program.	The organization demonstrates an acceptable level of financial strength and an ability to subsidize some administrative expenses that may exceed the amounts authorized by the program.	The organization does not demonstrate financial strength or the ability to subsidize any administrative expenses that may exceed the amounts authorized by the program.
***RENEWAL Previous Year % funds raised / tax credits allocated	> 50 %	49 - 35 %	< 34 %
Geographic coverage			
Service area	Statewide	Multiple regions	One region
Planned Number of eligible schools	> 50 schools	25-49 schools	< 25 schools
Existing relationships	Organization has existing relationships with most or all of the eligible schools it will partner with.	Organization has existing relationships with some schools; organization has conducted outreach to determine interest from eligible schools.	Organization has no existing relationships with potential schools; Organization is unsure of how it will identify eligible schools.
Home school students		The organization will serve home school students.	
Readiness to award scholarships			
Fundraising plan	Organization presents a strong plan with a reasonable timeline for utilization of allocated tax credits; Organization has already received pledges from donors.	Organization presents a reasonable plan, but the plan lacks some detail; timeline is unrealistically aggressive based on organization's fundraising history or is not sufficient to allow the EAO to grant scholarships for the 2022-2023 school year.	Organization presents a vague fundraising plan that lacks details on timelines or targeted donors.
Number of students served	> 500	200-500	< 200
Outcome tracking and reporting	Organization clearly describes tools for tracking and reporting on all performance and academic outcomes; tools will measure the desired outcomes; tracking takes place in real time and data can be provided for monthly, quarterly, annual and long term reporting.	Organization identified some but not all tools for tracking and reporting outcomes.	It is unclear how the organization will track and report outcomes.
***RENEWAL Previous Year % awarded scholarships / tax credits allocated	> 30 %	30 - 15 %	< 15 %
***RENEWAL Previous Year Outcome tracking and reporting	Organization tracked and reported on all performance and academic outcomes; tools measured the desired outcomes; tracking and data was provided on time for monthly, quarterly, annual and long term reporting.	Organization provided most outcomes and tracking on time without requiring follow up for most items.	Organization provided incomplete outcomes and tracking and required follow up for most items.
Budget reasonability			
Budget	Budget is well put together and appears sufficient to successfully administer the program	Budget is well put together but leaves some question as to whether it is sufficient to successfully administer the program.	Budget is poorly put together and does not appear to be sufficient to successfully administer the program.