LEA Federal Fiscal Compliance and Accountability Timeline

The tables below provide a listing of fiscal compliance and accountability requirements and timelines.

Step 1 – Calculation, Allocation, & Availability of Funds		
Month	**Date**	**Action**
March	30	Preliminary LEA IDEA Flow through Allocations chart distributed to Special Education Directors and Business Administrators and posted online
June	30	Corrective Action Plan (CAP) and Program Improvement Plan (PIP) annual UPIPS updates due to SEA Special Education Monitoring Specialist
June	30	Previous Grant Years End (12 month, 24 month)
July	1	New Grant Year Begins (available July 1 to June 30)
August	15	Distribution chart update distributed to Special Education Directors and Business Administrators and posted online
October	1	General education enrollment head count due
October	15	Submit fiscal compliance and accountability self assessment checklist and Excess Costs Calculation
October	15	Final LEA Allocations chart distributed to Special Education Directors and Business Administrators and posted online
December	1	Students with IEPs head count due (SCRAM)

Step 2 – Requesting and Accessing IDEA Part B Flow Through Funds		
July	1	LEA UCA Application window opens
October	1	LEA UCA Application Part I due (Maintenance of Effort , Assurances, Excess Costs, Budgets New Allocation and Carry Over, Expenditure Reports and Set Asides-Budget and Expenditure Reports) - LEAs are notified by the SEA as applications are submitted and approved.

Step 3 – Reporting Expenditures & Carryover		
September	30	Previous Grant (Funds Awarded 27 Months Earlier) must be encumbered
October	30	LEA Application Part II due (CEIS, Private School Equitable Participation and Private School Child Count and Private School Children Served Count, Schoolwide Programs)- LEAs are notified by the SEA as applications are submitted and approved
December	30	Previous Grant (Funds Awarded 30 Months Earlier) must be liquidated

NOTE: LEAs must determine local policies for timelines to collect:

* Time and Effort Requirements (2x annually, such as January & June)
* Private School eligible child count and children served as of December 1