Fiscal Compliance and Accountability Timelines

Step 1—Calculation, Allocation, and Availability of Funds		
Month	Date	Action
August	15	IDEA funding allocation estimate update distributed to Special Education Directors and Business Administrators and posted within the Utah Consolidated Application (UCA).
October	1	Fall enrollment report is submitted to the Data Clearinghouse for all students enrolled as of October 1.
October	31	Review and update Fiscal Compliance and Accountability Monitoring (FiCAM) checklists. Indicate completion of the review through the UCA. Submit Excess Costs Calculation Part I and Part II through the UCA. Submit a budget for IDEA expenditures through the UCA. Submit a plan and budget for Coordinated Early Intervening Services (CEIS) through the UCA, if the LEA intends to use up to 15% of IDEA funds for CEIS. Districts submit the description of Private School Proportionate Share services through the UCA.
November	15	Final LEA Allocations chart distributed to Special Education Directors and Business Administrators and posted in the UCA.
December	1	December 1 Child Count enrollment report is submitted to the Data Clearinghouse from data recorded in the Self Contained and Resource Attendance Management (SCRAM). Parentally placed private school eligible child count and children served count due (annually).
March	30	Preliminary IDEA 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 USOE Special Education Monitoring Specialist.
Step 2—Requesting and Accessing IDEA Funds		
July	1	UCA is available for application development. LEAs may begin requesting reimbursement for qualifying expenditures.
September	30	At least one request for reimbursement must be submitted for expenditures against the prior year allocation to avoid forfeiture of funds.
October	31	UCA application must be complete, including approval by USOE Specialist.
June	30	At least one request for reimbursement must be submitted for expenditures against the current year allocation.
Step 3—Reporting Expenditures and Carryover		
September	30	Final date for all expenditures against the allocation of two years prior. Funds are available for 27 months. For example, the allocation from the 2009-10 school year (available July 1, 2009) must be spent before September 30, 2011.
December	30	Previous grant (funds awarded 30 months earlier) must be liquidated. For example, reimbursement for expenditures between July 1, 2009 and September 30, 2011 must be requested by November 15, 2011 and the USOE must provide reimbursement to the LEA by December 30, 2011.