

# IDEA Part B Fiscal Timeline Instructions

## Introduction

The IDEA Part B Fiscal Timeline is an Excel-based tool that facilitates state activity and timeline planning. It is a customizable outline of steps that state educational agency (SEA) staff may take to meet the federal fiscal requirements in the Individuals with Disabilities Education Act (IDEA) and the corresponding schedules for those requirements.

The IDEA Part B Fiscal Timeline is designed to help SEA staff plan and monitor ongoing IDEA fiscal work and deadlines. By providing a comprehensive look at state-level IDEA fiscal activities, the tool serves as a useful overview for those who are new to IDEA fiscal work, for those who supervise the fiscal work, and for state directors of special education. The IDEA Part B Fiscal Timeline can also be used as a training tool and reference for SEA staff who are new to IDEA fiscal responsibilities. Please see CIFR's *Understanding the IDEA Grant Funding Cycle and Different Fiscal Years* for a detailed explanation of the IDEA funding cycle, terminology, and timing.

The IDEA Part B Fiscal Timeline provides a timeline of fiscal activities related to:

- Allocation of subgrants
- Allocations of subgrants to new or significantly expanding charter school LEAs
- Excess costs
- IDEA state grants
- LEA maintenance of effort (MOE)
- Maintenance of state financial support (MFS)
- MOE reduction and coordinated early intervening services (CEIS) data reporting
- Proportionate share
- Risk management— subrecipient
- Risk management—SEA
- IDEA high cost fund (optional)
- Other state information

The Office of Special Education Programs (OSEP), U.S. Department of Education (ED), awards its first annual installment of IDEA Part B funds to states on July 1. Starting with this day, the tool details steps to meet fiscal requirements, the months of the year in which these activities occur, and deadlines set by ED. The tool is prepopulated with recommended activities and suggested month-by-month schedules for accomplishing those activities. To support SEA staff's understanding and implementation of the IDEA requirements, the tool lists relevant federal citations and links to resources from OSEP and national technical assistance (TA) centers.

## Structure of the IDEA Part B Fiscal Timeline

The IDEA Part B Fiscal Timeline is an Excel workbook with 15 tabs (each tab may also be referred to as a worksheet or a page): *Title Page*, *Acronyms*, *Fiscal Timeline*, and 12 *Fiscal Requirement* worksheets.

1. *Title Page* provides the official title, version number, publication date, authorship, suggested citation, and contact information for assistance with the IDEA Part B Fiscal Timeline.
2. *Acronyms* contains a list of all the acronyms used throughout the IDEA Part B Fiscal Timeline and their meaning.
3. *Fiscal Timeline* provides an overview of IDEA fiscal activities and schedules over the course of a year.
4. *Fiscal Requirement* worksheets (tabs 4–15) contain the fiscal activities, more detailed information about each activity, schedules, and resources for each topic. There is a *Fiscal Requirement* worksheet for each of the fiscal content areas.
  - Tab 4: Allocation of Subgrants
  - Tab 5: Charter LEAs
  - Tab 6: Excess Costs
  - Tab 7: IDEA State Grants
  - Tab 8: LEA MOE
  - Tab 9: MFS
  - Tab 10: MOE Reduction and CEIS Data
  - Tab 11: Proportionate Share
  - Tab 12: Risk Management— Subrecipient
  - Tab 13: Risk Management—SEA
  - Tab 14: IDEA High Cost Fund (Opt)
  - Tab 15: Other State Information

For each fiscal requirement, the “Schedule of activities” section indicates the month or months in which the following phases of fiscal activity occur:

“Ongoing work.” The arrow symbol (→) indicates that work related to the activity occurs during the suggested months of the year.

“End month for SEA process.” The dot symbol (●) indicates that work related to the activity finishes during that month of the year.

“Month with ED due date.” The star symbol (★) indicates months in which there is a federal deadline related to the activity.

The information entered on these worksheets automatically populates the *Fiscal Timeline* worksheet. As previously noted, the timeline is prepopulated with recommended activities and typical schedules. Users should carefully review this information and may update it (on the individual *Fiscal Requirement* worksheets) to align with their states’ actual activities and timelines.

## Fiscal Timeline Worksheet

The *Fiscal Timeline* worksheet (see figure 1 for a screenshot) contains the timeline for all fiscal topics included in the tool. By column, the *Fiscal Timeline* worksheet displays the fiscal topic, activity, and months of the year in which work related to the activity occurs. Users can sort or filter activities in the timeline using the drop-down boxes that appear on the right side of each column header (see the “Filtering and sorting on the *Fiscal Timeline* worksheet” section of these instructions).

**Figure 1. IDEA Part B Fiscal Timeline — *Fiscal Timeline* worksheet (tab 3) screenshot**

Key → ongoing work ● end month for SEA process ★ month with ED due date		IDEA Part B				
Note: Activities and descriptions of activities are not comprehensive and are only intended to provide an overview. For complete details, user should review regulations and official guidance from the U.S. Department of Education.		Months of the Year				
Fiscal Topic	Activity	July	August	September	October	November
IDEA State Grants	Begin IDEA Part B grant year.	★				
IDEA State Grants	Obligate expiring IDEA Part B grant funds (by September 30 at the end of the 27-month obligation period).	→	→	★		
IDEA State Grants	Subrecipients liquidate expiring IDEA Part B subgrant funds and submit required reports no later than 90 calendar days after the end of the period of performance.					
IDEA State Grants	Liquidate expiring IDEA Part B grant funds (by January 28 at the end of the 120-day liquidation period).					
IDEA State Grants	Submit to ED all final reports no later than 120 days after the end of the period of performance.					
LEA MOE	For compliance standard for previous fiscal year: review and revise, as necessary, notification memo, LEA MOE Compliance Calculator, and other materials for LEA MOE compliance with IDEA funds.	→	●			
LEA MOE	Review and/or monitor LEAs for compliance and provide individual TA to LEA staff upon request.		→	→	→	●
LEA MOE	Notify each LEA of the state's decision regarding the LEA's MOE					

1. Title Page 2. Acronyms 3. Fiscal Timeline 4. Allocation of Subgrants 5. Charter School LEAs 6. Excess Costs

### Key

A key of symbols at the top of the *Fiscal Timeline* indicates how to interpret the months columns of the timeline:

- ongoing work
- end month for SEA process
- ★ month with ED due date

### Fiscal Topic

The “Fiscal Topic” column indicates the fiscal topic related to each activity in the adjacent column. Each fiscal topic is color-coded to match its corresponding *Fiscal Requirement* worksheet. The user may navigate to the corresponding *Fiscal Requirement* worksheet by clicking on the linked name of the fiscal topic (in the “Fiscal Topic” column) or by clicking on the topic’s tab at the bottom of the workbook.

### Activity

The “Activity” column provides a brief description of the fiscal activities for each fiscal topic. In the *Fiscal Timeline* worksheet, these activities are auto-populated by the content entered in the *Fiscal Requirement* worksheets and are not editable on this tab.

## Months of the Year

The columns in the “Months of the Year” section run from July through June. The cells in each monthly column will contain one of the symbols listed in the key if activity is planned for that month; otherwise, cells are left blank. As with the activities, the symbols are auto-populated by content entered in the “Schedule of Activities” section of the *Fiscal Requirement* worksheets and are not editable on this tab.

## Notes

- Users cannot edit the *Fiscal Timeline* worksheet directly. Users can make edits to the corresponding *Fiscal Requirement* worksheets, which will then auto-populate the *Fiscal Timeline* worksheet.
- Not all activities will have a specific ending month because some schedules may be flexible. Users may add ending months if they desire.

## Fiscal Requirement Worksheets

The *Fiscal Requirement* worksheets (figure 2) contain information that automatically populates the *Fiscal Timeline* worksheet. At the top of each *Fiscal Requirement* worksheet is a table of activities, followed by links to relevant resources.

**Figure 2. IDEA Part B Fiscal Timeline — Fiscal Requirement worksheet screenshot**

Allocation of Subgrants to LEAs						Schedule of activities		
Activity	Federal Citation	Additional Information	Ongoing work start →	Ongoing work end →	End month for SEA process ●	Month with ED due date ★	SEA Information (op	
Finalize list of LEAs that may require adjustments to their base payments.	34 CFR §§300.705(b), 300.816(b); 20 U.S.C. 7221(e)	Base payment adjustments may be required for local Education Agencies (LEAs) (including charter schools that are LEAs) that, since the last base payment adjustment, have been or will be new, closing, combining with other LEAs, changing boundaries or changing administrative responsibilities. LEAs that received base payments of zero in their first year of operation, and first served children with disabilities in the most recent child count may also require adjustments, as will charter LEAs that are significantly expanding. TA Center Recommended End Month: April			April			
Calculate preliminary adjustments to base payments as needed.	34 CFR §§300.705(b), 300.816(b)	This should be done for both Section 611 and Section 619 funds. TA Center Recommended End Month: May	April	May	May			
From the IDEA grants, subtract the state reservation amount. From the remainder, subtract the amount needed for base payments and calculate population/poverty subgrant amounts for each eligible LEA for both Section 611 and Section 619 funds.	34 CFR §§300.703, 300.704, 300.705, 300.812, 300.813, 300.814, 300.815, 300.816	Once state set aside is determined (see IDEA State Grants), and base payments have been adjusted, the population/poverty subgrant amounts for each LEA may be calculated. TA Center Recommended End Month: June	May	June	June			
Provide preliminary subgrant amounts to LEAs for budgeting purposes and for LEAs to complete application for subgrants.		States provide LEAs a preliminary amount for budgeting and LEA application purposes. LEAs must have a substantially approvable application prior to the release of IDEA funds on or after July 1st. States will have computed preliminary base payment adjustments and population/poverty calculations. Amounts may change during the year and if so, subgrants will have to be adjusted.	May	June	June			

The content in the *Fiscal Requirement* worksheets (with the exception of the last one, tab 15) is prepopulated with recommended state activities, schedules, and resources.

Tab 14, *IDEA High Cost Fund (Opt)*, is an optional tab for states that have an IDEA high cost fund. Users in states that do not have IDEA high cost funds should delete the prefilled data from rows 4–7 and columns A–F on tab 14, so these activities do not populate on the *Fiscal Timeline* tab.

Tab 15, *Other State Information*, contains no prefilled activities or schedules because this last worksheet is available for users to document state-specific processes that are not included on the prepopulated sections of the IDEA Part B Fiscal Timeline. For example, users may use this worksheet to document activities, schedules, and resources related to distributing state special education funds or to document state contracting procedures.

All changes made to activity descriptions and schedules on the *Fiscal Requirement* worksheets, including the *Other State Information* worksheet, will automatically be reflected in the *Fiscal Timeline* tab. **Users should carefully review all activities and schedules and should edit them as necessary to reflect their state-specific policies and procedures.** It is important to thoroughly understand the instructions for editing *Fiscal Requirement* worksheets (see the “Instructions for Editing the IDEA Part B Fiscal Timeline” section below) before attempting to edit the worksheets.

### Table of Activities

The top table in each *Fiscal Requirement* worksheet contains a description of activities related to the topic, the federal citation related to the activity, additional information, and the schedule of activities.

#### Activity

The “Activity” column provides a brief description of each of the fiscal activities associated with the fiscal topic.

#### Federal Citation

The “Federal Citation” column contains the most pertinent federal law or regulation citations for the fiscal activity in that row. Not all activities have a federal citation listed.

#### Additional Information

The “Additional Information” column provides more detail about the activity in that row. Specifically, this column explains why the activity is necessary or provides more context for what the activity looks like in practice. This column also contains the end date that the relevant TA center recommends for an activity, if applicable. This information may be a helpful reference after the user edits the schedule.

#### Schedule of Activities

The four columns for the schedule of activities reflect the beginning and ending months of ongoing work, the month of the end date for the SEA process, and the month with the ED due date, if applicable. All columns are prefilled for some activities to help SEA staff plan the year. However, the recommendations reflected in the “Ongoing work” and “End month for SEA process” columns do not reflect an actual due date per IDEA regulations. While the months in the schedule are fully customizable, the “Month with ED due date” column does reflect a due date specified by ED, so it should not be edited or changed unless the date is changed by ED.

### SEA Information (Optional)

The final column in the table of activities is available for use as desired. Users may add relevant information such as persons responsible, internal processes, specific due dates, or other key details. This column **does not populate** the *Fiscal Timeline* worksheet.

Below the Table of Activities, there is a link to return to the *Fiscal Timeline* worksheet.

## Instructions for Editing the IDEA Part B Fiscal Timeline

To customize the IDEA Part B Fiscal Timeline to reflect state-specific procedures, users will need to edit one or more *Fiscal Requirement* worksheets.

Reminder: The *Fiscal Timeline* worksheet (tab 3) cannot be edited directly, so all changes must be made in the *Fiscal Requirement* worksheets for the corresponding fiscal topics.

### Adding or Deleting Text

The text in the Activity Table on each *Fiscal Requirement* worksheet may be edited by the user.

- Double-click the cell(s) in the column and make changes directly to the text. Column headings are not editable.
- Additional text can also be added to the cells. For example, citations from state statutes in the “Federal Citation” column or specific due dates in the “Additional Information” column can be added.
- Users may bold text or change text color to reflect edits or additions to the content, or to distinguish between prefilled information and state-specific information. However, edits such as bolding text or changing text color will be reflected only on that sheet, not on the *Fiscal Timeline* tab. (On the *LEA MOE* worksheet, for example, “compliance” and “eligibility” are bolded, but this bolding is not reflected on the *Fiscal Timeline* worksheet.)
- The row height is set to grow automatically as the user enters text. Height adjustment may not appear until the user has clicked out of the cell or row. If the row height does not expand, users may select “Format” in the “Home” tab on the Excel menu bar, then select “Row Height . . .” and increase the row height until it is appropriate.
- Text may be deleted from any of the columns by using the delete key. Users should not use “Cut” in the Excel menu bar or the keyboard shortcut for cut, as shown below.

**Do NOT use “Cut” or Ctrl+X to delete text or entire rows of a worksheet, as doing so will break the worksheet formulas.**



**To delete the entire text from a cell, use the delete key on your keyboard, one cell at a time.**

## To Add a New Activity

Each Table of Activities has 5 to 8 blank rows. The user may make use of the additional rows in order to add state-specific activities.

- Scroll to a blank row.
- Select the desired cell in that row and add text. (See the next section for how to reorder rows.)

New activities may be added until all of the blank rows are filled. Users cannot insert additional rows into the worksheet.

## To Move an Activity

Once additional information has been added in the blank rows provided, the user may need to reorder the activities. The user may move text to put the information in the desired order and location. The rows themselves cannot be deleted or moved; to move information, the text in the cells will be copied and pasted to the new location and deleted from the original location.

- To move an existing row of text, click the cell in the “Activity” column for that row.
- Hold down the shift key.
- Select additional cells. While holding down the shift key, click the remainder of the cells with text in the row.
- Copy text by right-clicking on the mouse and selecting “Copy” or hold down command + C (Mac) or ctrl + C (PC).
- Select the activity cell of the blank row to which the text will be moved.
- Paste text by right-clicking on the mouse and selecting “Paste” or hold down command + V (Mac) or ctrl + V (PC).
- After the text has been pasted into the new row, go back to the original row and use the delete key to delete text cell by cell. **Do not** use “Cut” or Ctrl+X in the IDEA Part B Fiscal Timeline.
- Repeat the steps until the text in all cells are moved to the desired location.
- Multiple lines of cells may be moved at one time by using the same method — continue holding the shift key and selecting cell by cell.

## Notes

- Rows cannot be dragged to a new location.
- Content can only be copied and pasted using the instructions outlined above (i.e., individually selecting all cells in the row), not by selecting the row in its entirety by clicking on the row number at the left side of the row.

## To Edit the Schedule of Activities

To edit the month in which an activity occurs, click the drop-down arrow at the bottom right of the cell to be changed and scroll down to the appropriate month of the year from the drop-down menu.

## Notes

- The arrows for ongoing work in the “Schedule of Activities” section will not populate without selecting both a start and an end month. To select one month only, simply select the same month for both start and end months.

## Filtering and Sorting on the *Fiscal Timeline Worksheet*

Once all the desired content is in the worksheets, the user may wish to filter or sort content on the *Fiscal Timeline* worksheet to locate specific information. For example, a user may want to know what work will be occurring in the month of October, or activities related only to LEA MOE and the MOE Reduction and CEIS data.

Start in the *Fiscal Timeline* worksheet.

To filter by specific months:

- Click on the drop-down arrow in the small box to the right of the desired month.
- Deselect “all.”
- Click in the box of the desired symbol or symbols.
- If there is no activity of the type in a month, such as month with ED due date (★), that symbol will not appear as an option for filtering.
- Only the rows with that selected symbol will now be visible.
- To clear the filter, click on the same drop-down arrow and select “clear filter from [name of month].”

To filter by specific topics:

- Click on the drop-down arrow in the small box to the right of the “Fiscal Topic” column.
- Deselect “all.”
- Click in the box of the desired fiscal topic(s).
- Only the rows with the selected topic(s) will now be visible.
- To clear the filter, click on the same drop-down arrow and select “clear filter from [fiscal topic].”

## Notes

- There will be a funnel symbol next to the drop-down arrow when a filter has been employed for a given column. Be sure to review all columns and clear filters when finished to retain the full picture of the IDEA Part B Fiscal Timeline.

Please reach out to your Center for IDEA Fiscal Reporting (CIFR) state TA liaisons for assistance with modifying the IDEA Part B Fiscal Timeline: <https://cifr.wested.org/contact>

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This resource was updated in 2024 to reflect changes to the Uniform Grant Guidance and Education Department General Administrative Regulations. We recommend replacing any earlier versions in your records with this updated version.

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Please note that the Excel product is not fully 508 compliant. For assistance, contact [CIFR](#).