

K–12 Special Education

Regular IDEA Part B Federal Funds

Initial Part B Budget

Budget Regular IDEA Part B Federal Funds for *current year*
K–12 special education expenditures
Due - July 1

Annual Secretary of the Board Report (ASBR)

Report all *prior year* K–12 special education expenditures
Due - August 15

Part B Payment Request

Request reimbursement of Regular IDEA Part B Federal Funds
for *current year* K–12 special education expenditures to date
Due – 1st and 20th of each month, as needed

Part B Final Expenditure Report (FER)

Report *prior year* K–12 special education expenditures paid with
Regular IDEA Part B Federal Funds on FER Grid
Report *prior year* K-12 special education expenditures paid with State, Local, or County funds on MOE Grids
Due - September 30 (ASBR must be submitted before Part B FER can be submitted)

Proportionate Share Carryover Release Request

LEAs with Proportionate Share Carryover funds not completely spent in the *current year* should request a
release of the unspent funds
(Carryover funds are spent first, then Current Year funds)
Due – March 1

Part B Budget Revisions

Revise *current year* K–12 special education expenditures paid with Regular IDEA Part B
Federal Funds as needed
Budget Regular IDEA Part B Carryover and Proportionate Share Carryover funds after *prior*
year FER is approved
Final Budget Revision Due – April 30