



Critical Fact Sheet

A Publication of the Office of Special Education and Early Learning

Testing Your IDEA Spending Knowledge

Overview/Background:

The Office of Special Education and Early Learning (OSEEL) in the Kentucky Department of Education (KDE) is responsible for Governance of local school district implementation of the requirements of the Individuals with Disabilities Education Act (IDEA). This includes oversight of programmatic and fiscal requirements. Fiscal requirements for the IDEA are contained in the Act itself along with its implementing regulations and also in the *Uniform Administrative Requirements* under [Title 2, CFR 200](#) found at this link: (https://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl).

Additional fiscal requirements specific to Kentucky which include use of the MUNIS accounting system, state procurement procedures and other requirements may also be applicable.

New OSEEL Communication Components

- DoSE Institute
- Trainings at Special Education Cooperative locations (*Beginning and End of Year*)
- Presentations at the Kentucky Association of School Business Officers conferences
- On-Site as needed for specific Issues (*i.e., Maintenance of Effort, Excess Cost and Budgeting*)

Partnerships and Advisory Groups

- Nine (9) Regional Special Education Cooperatives
- Five (5) Early Childhood Regional Training Centers (RTCs)
- University of Kentucky Human Development Institute (HDI)
- Kentucky Association of School Business Officers (KASBO)
- The Center for IDEA Finance and Reporting (CIFR)
- The IDEA Data Center (IDC)
- State Advisory Council for Exceptional Children (SACEC)
- The KDE Office of Financial Operations (OFO)
- State Auditor's Office of Public Accounts

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