



**#315-21**

**Commonwealth of Virginia  
Virginia Department of Education  
Superintendent's Memo #315-21**

DATE: November 19, 2021  
TO: Division Superintendents  
FROM: James F. Lane, Ed.D., Superintendent of Public Instruction  
SUBJECT: **Individuals with Disabilities Education Act (IDEA) Maintenance of Effort (MOE) Requirements for School Divisions 2020-2021**

The Virginia Department of Education (VDOE) is required by federal regulations to ensure all school divisions in Virginia comply with §300.203(b) of the *Individuals with Disabilities Education Act* (IDEA), which mandates that school divisions meet a maintenance of effort (MOE) obligation. The MOE regulation requires school divisions to spend at least the same amount of local or local plus state dollars for the current school year on the delivery of special education and related services, as were spent from that same source in the last year the school division met its MOE compliance obligation.

The school division must utilize the web-based application (IDEA MOE Application) to report costs associated with providing special education and related services to children and youth with disabilities that are above and beyond the cost of providing regular education programs to nondisabled students. Costs associated with capital outlay or regular education programs and services should be excluded from this expenditure calculation. The **IDEA MOE Guidance Document** and **IDEAMOEA Application User's Manual** (attached below) will provide additional guidance and information.

The IDEA MOE Application can be accessed using the VDOE's [Single Sign-on for Web Systems](#) (SSWS) portal. The person responsible for submitting the division's IDEA MOE report of

expenditures will need to contact their local SSWS administrator to gain access rights to the application. The data collection window will open on **December 3, 2021**, and close on **January 31, 2022**.

On December 8, 2021, the Office of Special Education Finance and Budget (FAB) will provide a webinar/Zoom session at 2 p.m. to review the purpose of MOE, allowable and unallowable exceptions, methods of calculation, and consequences of non-compliance. Additionally, question and answer sessions will be conducted on January 10, 2021, at 11 a.m. and January 20, 2022, at 1 p.m. to provide assistance. Dr. Samantha Hollins, Assistant Superintendent for Special Education and Student Services, will be sending an email to all Special Education Directors with the Zoom link information in the very near future for these sessions.

### For more information

Any questions concerning the Individuals with Disabilities Education Act Maintenance of Effort and the web-based application can be directed to Shalonda Lewis, Special Education Financial Data Specialist, at [Shalonda.Lewis@doe.virginia.gov](mailto:Shalonda.Lewis@doe.virginia.gov); telephone (804) 225-2701.

JFL/TLC/sl

- A. Attachment: [IDEA MOE Guidance Document](#) (DOCX)
- B. Attachment: [IDEA MOE Application User's Manual](#) (DOCX)