



COMMONWEALTH of VIRGINIA
Department of Education

February 12, 2016

TO: Division Superintendents

FROM: Steven R. Staples, Superintendent of Public Instruction

SUBJECT: Individuals with Disabilities Education Act Maintenance of Effort (IDEA MOE) Requirements for School Divisions – 2014-2015

The Virginia Department of Education (VDOE) is required by federal regulation 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 previous year.

The VDOE will continue utilizing a Web-based application (i.e., IDEAMOEO Application) for divisions to report expenditures. This application has been revised to incorporate recent regulatory changes. The application must be used to report costs associated with providing special education and related services to children and youth with disabilities that are above and beyond the costs 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 attached documents will provide additional guidance and information.

The IDEAMOEO application can be accessed using the VDOE 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. A recorded webinar on how to use the IDEAMOEO application will be posted at http://doe.virginia.gov/special_ed/grants_funding/index.shtml.

The data collection window will open on **February 15, 2016**, and will close on **March 18, 2016**.

Any questions should be directed to Tracie L. Coleman, special education budget and finance manager, at Tracie.Coleman@doe.virginia.gov; telephone (804) 225-2704, or Emily Boothe, special education financial data specialist, at Emilia.Boothe@doe.virginia.gov; telephone (804) 225-2701, in the Division of Special Education and Student Services.

SRS/egb

Attachments:

- A. [IDEA MOE Guidance Document](#) (PDF)
- B. [IDEAMOEO Application User's Manual](#) (PDF)

