



COMMONWEALTH of VIRGINIA
Department of Education

October 31, 2014

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 – 2013-2014

The Virginia Department of Education (VDOE) is required by federal regulation to ensure all school divisions in Virginia comply with §300.203 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 a current school year on the delivery of special education and related services, as were spent the previous year.

The VDOE will continue utilizing a Web-based application (i.e., IDEA MOE Application) for divisions to report expenditures. This 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 IDEA MOE 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 webinar on how to use the IDEA MOE application will be offered on the following date: **November 13, 2014, at 10 a.m.** The webinar maybe accessed at the following link:

<https://conn00000000ait&ExEventID=88855182&CT=W>.

The data collection window will open on November 10, 2014, and will close on December 12, 2014.

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. [IDEA MOE Application User's Manual](#) (PDF)

