# Superintendent’s Memo #308-20

[](http://www.doe.virginia.gov/administrators/index.shtml)  
**COMMONWEALTH of VIRGINIA   
Department of Education**

DATE: November 20, 2020

TO: Division Superintendents

FROM: James F. Lane, Ed.D., Superintendent of Public Instruction

SUBJECT: Individuals with Disabilities Education Act Maintenance of Effort (IDEA MOE) Requirements for School Divisions 2019-2020

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 previous year.

The School Division must utilize the web-based application (i.e., 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 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.

The data collection window will open on **December 1, 2020**, and will close on **January 29, 2021**.

On December 3, 2020, 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 December 10, 2020, at 2p.m., December 17, 2020, at10 a.m., and January 12, 2021, at 2p.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.

Any questions should 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, or Tracie L. Coleman, Director, Office of Special Education Finance and Budget, at [Tracie.Coleman@doe.virginia.gov](mailto:Tracie.Coleman@doe.virginia.gov); telephone   
(804) 225-2704, in the Division of Special Education and Student Services.

JFL/scl

Attachments:

1. [IDEA MOE Guidance Document (Word)](http://www.doe.virginia.gov/administrators/superintendents_memos/2020/308-20a.docx)
2. [IDEAMOE Application User's Manual (Word)](http://www.doe.virginia.gov/administrators/superintendents_memos/2020/308-20b.docx)