

# **VIRGINIA DEPARTMENT OF EDUCATION**

## ***Individuals with Disabilities Education Act*** **(IDEA)**

### **Maintenance of Effort (MOE)** **IDEA MOE Application User's Manual**

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## **Introduction**

This user's manual is provided to help divisions with entering information into the Virginia Department of Education's (VDOE's) *Individuals with Disabilities Education Act Maintenance of Effort* (IDEAMOE) web-based application. Information entered into the application will be used to assist VDOE with determining whether the division has met its IDEA maintenance of effort requirement. This requirement is for 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 the prior year using the same method. If you have not read Attachment A, do not proceed to entering data.

The MOE Tests and a review of any possible allowable exceptions will be conducted using the IDEAMOE web-based application. Please refer to Attachment A for regulatory guidance and the process which the VDOE will use to determine whether a division has met its IDEA MOE requirement. The information below is intended to assist the user with navigating through and entering information into the IDEAMOE web-based application.

## **Accessing and Using the Application**

The IDEA MOE application can be accessed through the VDOE Single Sign-on for Web Systems (SSWS) portal. The division's local SSWS administrator must be contacted to obtain an SSWS login ID and password to access the application. If the IDEAMOE application is not available within the user's menu, please contact your local SSWS administrator to assist with obtaining full access rights.

- Figure 1 displays the VDOE home page. The IDEA MOE application can be accessed by clicking the SSWS link on the right side of the VDOE home page or at <http://www.doe.virginia.gov/index.shtml>.



Figure -1-

- Figure 2 displays the SSWS login screen. The person responsible for entering and submitting the IDEA MOE information must have a login ID and password. The division's local SSWS administrator should be contacted to obtain an SSWS login ID and password.

SSWS Login

VDOE Home  
About VDOE  
Board of Education  
News  
For Public Education Administrators  
**For Students & Parents**  
Education Directories  
Testing & Standards of Learning (SOL)  
Instruction  
Special Education  
Student & School Support  
Teaching in Virginia  
Federal Programs  
Statistics & Reports  
Data Collection  
School Finance

SSWS Instructions  
Production  
Test

Single Sign-on for Web Systems (SSWS)

SSWS Login

Please Enter Your User Name

User Name:

Login

VIRGINIA DEPARTMENT OF EDUCATION  
NOTICE AND WARNING

This system is the property of the Virginia Department of Education. Access to this system is limited to persons authorized by either the Virginia Department of Education or Virginia School Division Account Managers. Persons permitted access shall use this system only for those purposes for which they have been authorized and shall not share access to their accounts with others. All accesses and activities on this system may be monitored. Any evidence of unauthorized access, unauthorized use, misuse, or abuse of this system or the information contained in this system may be reported to the appropriate authorities for investigation and prosecution.

Information accessed via this system may be sensitive and/or confidential. Persons using this information are cautioned that federal, state, and local laws and policy may apply to the dissemination of this information to others.

[Start of Page](#)

Figure -2-

- Figure 3 displays the password screen after the login ID is entered.

SSWS Login

VDOE Home  
About VDOE  
Board of Education  
News  
For Public Education Administrators  
**For Students & Parents**  
Education Directories  
Testing & Standards of Learning (SOL)  
Instruction  
Special Education  
Student & School Support  
Teaching in Virginia  
Federal Programs

SSWS Instructions  
Production  
Test

Single Sign-on for Web Systems (SSWS)

SSWS Login

Please Enter Your Password

Password:

Login

[Forgot My Password](#)

[Start of Page](#)

Figure -3-

- Figure 4 displays the application menu after a successful log-in into SSWS. Select “**Individuals with Disabilities Education Act Maint of Effort (IDEAMOE)**” from the list of applications displayed. If the application is not listed, please contact the division’s local SSWS administrator to obtain full access rights.

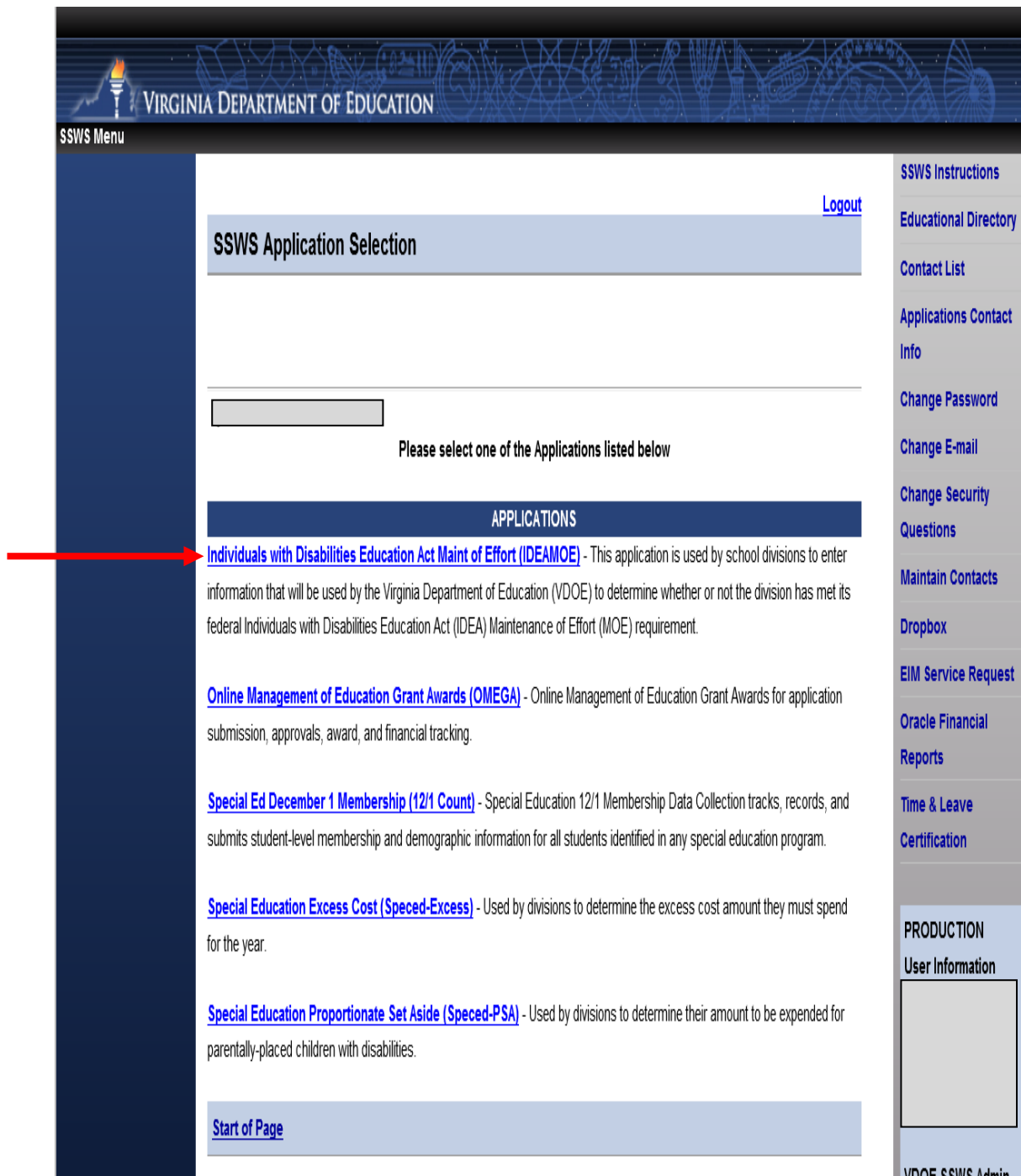


Figure -4-

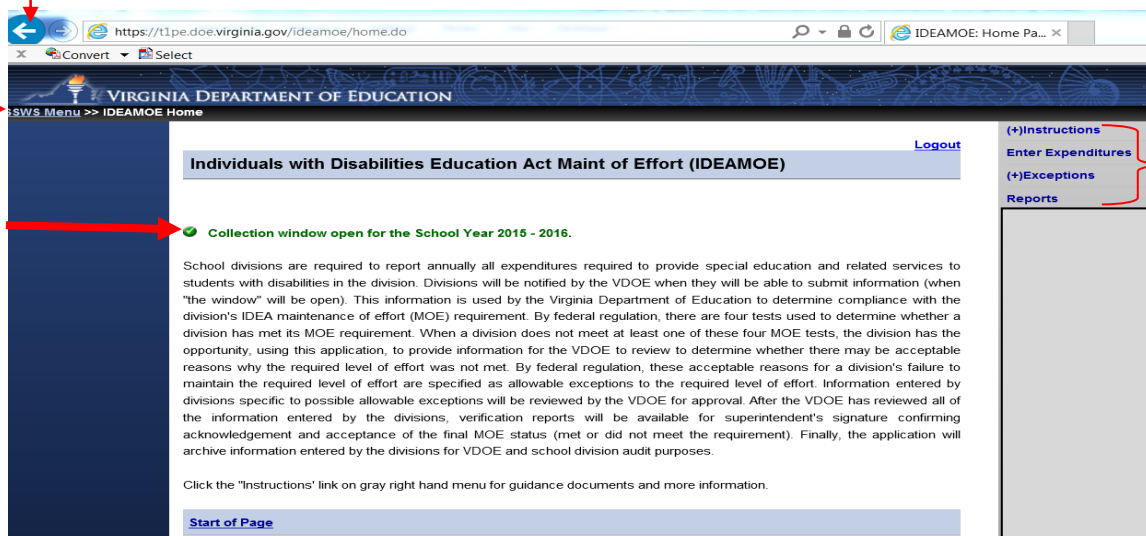
- Figure 5 illustrates the screen that will display after selecting the IDEA MOE option. The screen will indicate that the collection window is open. When the collection window is closed, the application is available for the division to use as a calculator.

The user will have three options available in the menu area on the right side of the application. To return to the previous screen, the user should select the options available at the top of the screen and refrain from using the 'back' button. The information below will help the user with determining which option to select to navigate through the application:

- **Instructions** – Selecting this option will display the link to the “**IDEA MOE Guidance Document.**” The link, when clicked open, will download the PDF file of the guidance documents available.
- **Enter Expenditures** – Selecting this option will display the window where the user will enter state expenditures and local expenditures for state fiscal year (SFY) 2015-2016. It also displays the previous year's (i.e., SFY 2014-2015) submitted MOE expenditures (see Figures 6 & 7). Last year's expenditures may not be used as the basis for the initial determination of meeting the MOE. Refer to Attachment A for guidance concerning which expenditures should be included or excluded.
- **Reports** – Selecting this option will display the window where two types of reports are available for the user (see Figure 7).
  - **Maintain Exception Report** – This type of report is for the division's use only and need not be submitted to the VDOE. The report can be generated after approval of the submitted expenditures by the VDOE.
  - **Verification Report** – This is a type of report that the division's superintendent or a designee has to certify that the data submitted have been verified for accuracy. The report for the year being reported cannot be generated until the data submitted to the VDOE has been approved. Once approval is received via email, the division will have access to generate the report for certification by the superintendent.

Do not use  
back button  
to prevent  
errors.

Select to Return  
to Previous  
Screen



Select an  
Option to  
proceed

Figure -5-

- Figure 6 displays the screen when the user selects the “**Enter Expenditures**” option from the menu. The screen shows the auto-generated SFY 2014-2015 reported state and local expenditures and the current year (i.e., SFY 2015-2016) that are open for entries. **Please note that the previous year expenditures are for information purposes only and may not be used as the comparison year expenditures for determining the division’s MOE compliance due to the subsequent years rule.** For additional guidance concerning comparison year due to the subsequent years rule, refer to Attachment A.

**Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)**

In determining a division's compliance with the IDEA MOE requirement, divisions should report only those expenditures that are related to the provision of special education and related services for students with disabilities they are legally responsible for. These expenditures should include any local or state dollars expended for:

- direct instruction/provision of special education service through an Individualized Education Program (IEP);
- indirect costs such as salaries and benefits of staff who provide special education and related services;
- costs associated with special transportation as called for in an IEP;
- prorated proportionate costs of certain equipment purchases or certain construction costs
- costs associated with the provision of special education and related services where a division is responsible for the education program in a regional or local jail;
- costs for providing special education and related services through a homebound or homebased model;
- tuition paid to another division

The following costs should not be included in the division's reported expenditures:

- tuition received from another LEA
- general capital outlay
- general transportation costs
- CSA local match

Refer to the MOE Guidance Document for additional information. The link is located on the right in the gray area.

Enter Expenditures		
FUND SOURCE	SPECIAL EDUCATION EXPENDITURES	
	2014-2015	2015-2016
State Funds	\$32,200,000.00	\$ 0.00
Local Funds	\$40,300,000.00	\$ 0.00

Save Save and Next ->

Start of Page

Figure -6-

- Figure 7 displays the screen when the “Reports” option is selected. Please refer to page 10 for details of each report.

**Reports**

IDEAMOE Maintain Exceptions Report - IDEAMOE Maintain Exceptions Report


Verification Report - This report will be available to divisions for verification.

Start of Page

Figure -7-



- Figure 8 displays the screen after the state and local expenditures for special education and related services for the current year (i.e., SFY 2015-2016) are entered. Each entry must represent actual expenditures and must be consistent with federal and state regulations and guidance as outlined in Attachment A. After the state and the local expenditures are entered, the user can either select the “**Save**” button to save the information or the “**Save and Next**” button at the bottom of the screen to navigate to the next screen of the application.


**VIRGINIA DEPARTMENT OF EDUCATION**  
[SSWS Menu](#) >> [IDEAMOE Home](#) >> [Enter Expenditures](#)

[Logout](#)  
**Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)**  

In determining a division's compliance with the IDEA MOE requirement, divisions should report only those expenditures that are related to the provision of special education and related services for students with disabilities they are legally responsible for. These expenditures should include any local or state dollars expended for:

- direct instruction/provision of special education service through an Individualized Education Program (IEP);
- indirect costs such as salaries and benefits of staff who provide special education and related services;
- costs associated with special transportation as called for in an IEP;
- prorated proportionate costs of certain equipment purchases or certain construction costs
- costs associated with the provision of special education and related services where a division is responsible for the education program in a regional or local jail;
- costs for providing special education and related services through a homebound or homebased model;
- tuition paid to another division

The following costs should not be included in the division's reported expenditures:

- tuition received from another LEA
- general capital outlay
- general transportation costs
- CSA local match

Refer to the MOE Guidance Document for additional information. The link is located on the right in the gray area.

Enter Expenditures		
	SPECIAL EDUCATION EXPENDITURES	
FUND SOURCE	2014-2015	2015-2016
State Funds	\$32,200,000.00	\$ 33,000,000.00
Local Funds	\$40,300,000.00	\$ 44,000,000.00

[Start of Page](#)

[\(+ \)Instructions](#)  
[Enter Expenditures](#)  
[\(+ \)Exceptions](#)  
[Reports](#)

Figure -8-



- Figure 9 displays after the user selects the “**Save and Next**” button in the previous screen. The IDEAMOE application will automatically display if the division meets its IDEA MOE in all the four (4) tests based on the state and local expenditures entered and the comparison year based on the subsequent years rule. Please note that the comparison year is the last fiscal year in which the division met MOE (see illustration below), regardless of whether the division is seeking to establish its compliance based on local funds only, or based on state plus local funds.

In this illustration, the division has met all of the four tests available under §300.203b of the IDEA regulations (refer to Attachment A for additional information concerning the four tests available). Since all four (4) tests are met, the user will not need to enter any additional information.

After the entered local and state expenditures have been verified for its accuracy, the user can submit the data by selecting the “**Submit to DOE**” button located at the bottom of the screen.

SSWS Menu >> IDEAMOE Home >> Maintain Exceptions

Logout

(+)Instructions  
Enter Expenditures  
(+)Exceptions  
Reports

**Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)**

✓ Data Saved successfully.

Maintain exceptions			
DIVISION NAME		SCHOOL YEAR: 2015-2016	
Status: Not Submitted			
<b>MOE TEST 1</b>			
2015-2016 Local Expenditures:	44,000,000.00	2015-2016 Local + State Expenditures:	77,000,000.00
2012-2013 Local Expenditures: with Allowable Exceptions	40,513,626.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	3,486,374.00	Year to Year Comparison of Expenditures:	4,500,000.00
Pass ?	Yes	Pass ?	Yes
<b>MOE TEST 2</b>			
2013-2014 Local Expenditures: with Allowable Exceptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exceptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	44,000,000.00	2015-2016 Local + State Expenditures:	77,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,955.4221	2015-2016 Per Capita:	12,171.9886
Pass ?	Yes	Pass ?	Yes
Your division has MET its MOE requirement. Upon finalizing and verifying expenditures entered, please press the submit button below.			
<input type="button" value="Submit to DOE"/>			

Start of Page

Figure -9-

- Figure 10 illustrates the screen that displays after selecting the “**Submit to DOE**” button. If the user is ready to submit, select “**OK,**” otherwise click “**Cancel.**”

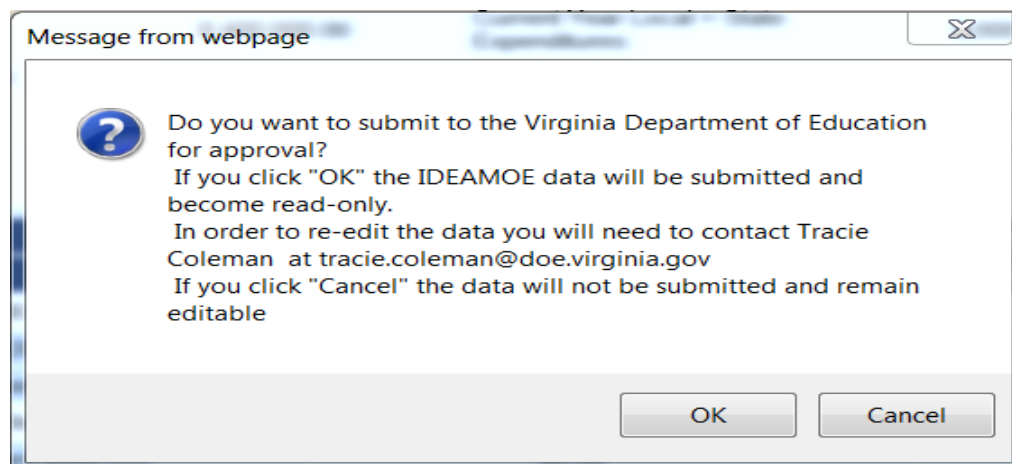


Figure -10-

- Figure 11 displays the screen after the user selects the “**OK**” option in Figure 10. Once submitted, the collection window closes and the division cannot make changes. However, the division can view information submitted by selecting the menu options located on the upper right side of the screen.

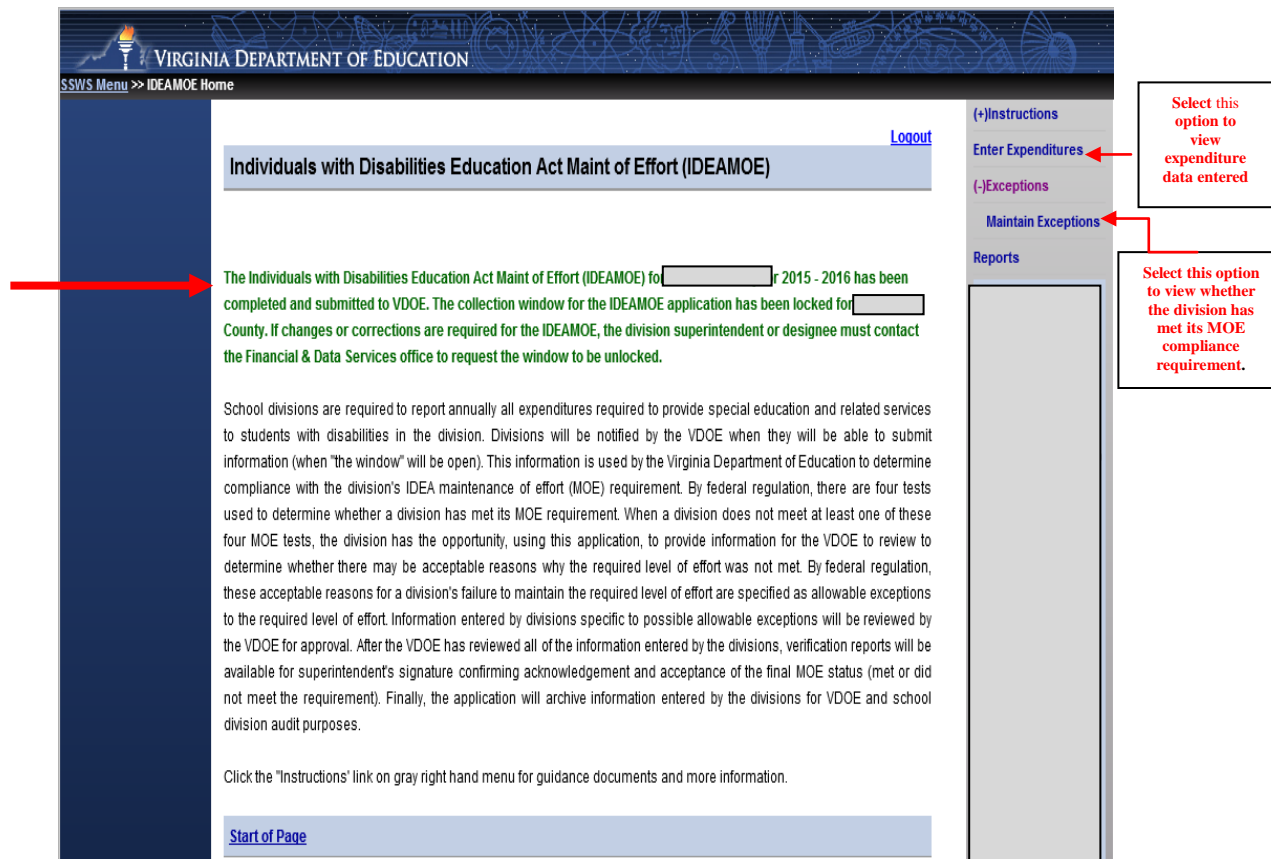


Figure -11-

- Figure 12 illustrates the screen that displays when the user clicks the “**Maintain Exceptions**” option from the menu. This screen can be used to track the division’s status. Note that the window displays the status as “**Pending Approval.**” The status will change either to “**Approved**” or “**Revisions Required**” after VDOE’s review and approval. **Note: The VDOE may require some clarifications or additional information about the data submitted as part of the review process.**

SSWS Menu >> IDEAMOE Home >> Maintain Exceptions

Logout

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

**Maintain exceptions**

DIVISION NAME:  SCHOOL YEAR: 2015-2016  
Status: Pending Approval

MOE TEST 1		MOE TEST 2	
2015-2016 Local Expenditures:	44,000,000.00	2015-2016 Local + State Expenditures:	77,000,000.00
2012-2013 Local Expenditures: with Allowable Exceptions	40,513,626.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	3,486,374.00	Year to Year Comparison of Expenditures:	4,500,000.00
Pass ?	Yes	Pass ?	Yes
MOE TEST 3		MOE TEST 4	
2013-2014 Local Expenditures: with Allowable Exceptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exceptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	44,000,000.00	2015-2016 Local + State Expenditures:	77,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,955.4221	2015-2016 Per Capita:	12,171.9886
Pass ?	Yes	Pass ?	Yes

Your division has MET its MOE requirement. Upon finalizing and verifying expenditures entered, please press the submit button below.

Start of Page

(+)Instructions  
Enter Expenditures  
(-)Exceptions  
Maintain Exceptions  
Reports

Figure -12-

- The submitter of the IDEA MOE information will receive an email notification when the division’s data have been approved or if revisions are required.
- If the division has met its IDEA MOE requirement and the data submission has been “**Approved,**” the division will receive an email notification advising the submitter to print and fax to VDOE a copy of the Verification Report signed by the Division Superintendent or a designee.
- If revisions are required, the submitter will receive an email indicating “**Revisions Required.**” The submitter will need to make revisions within the IDEAMOE application and re-submit the data.
  - If the division has met its IDEA MOE requirement after revising and re-submitting, and the data submission has been “**Approved,**” the division will receive an email notification advising the submitter to access and print the verification report. A signed copy must be sent to VDOE no later than two weeks after receipt of approval notice.
  - If the division has **not** met its IDEA MOE requirement after revising and re-submitting, the division will need to follow the steps starting at page 12 of this document to identify possible allowable exceptions.

- The Verification Report cannot be accessed and printed until a notice of approval is received.
- Once approval is received, the division will have access to the two types of reports. Figure 13 displays the screen after the user selects the “**Reports**” option from the menu located on the right side of the screen. The two types of reports a division user can select are:
  - **Maintain Exception Report** (page 29, Figures 35 & 36) – This type of report shows the four MOE tests and the division’s MOE status for the particular year selected. The report can be generated only after the submission has been approved and need not be submitted to VDOE.
  - **Verification Report** (Figure 16, page 11 and Figure 37, page 30) – This report is used by the division’s superintendent or a designee to certify that the data submitted have been verified for accuracy. The report for the year being reported cannot be generated until the data submitted to VDOE has been approved. Once approval is received via email, the division will have access to generate the report for certification by the superintendent.

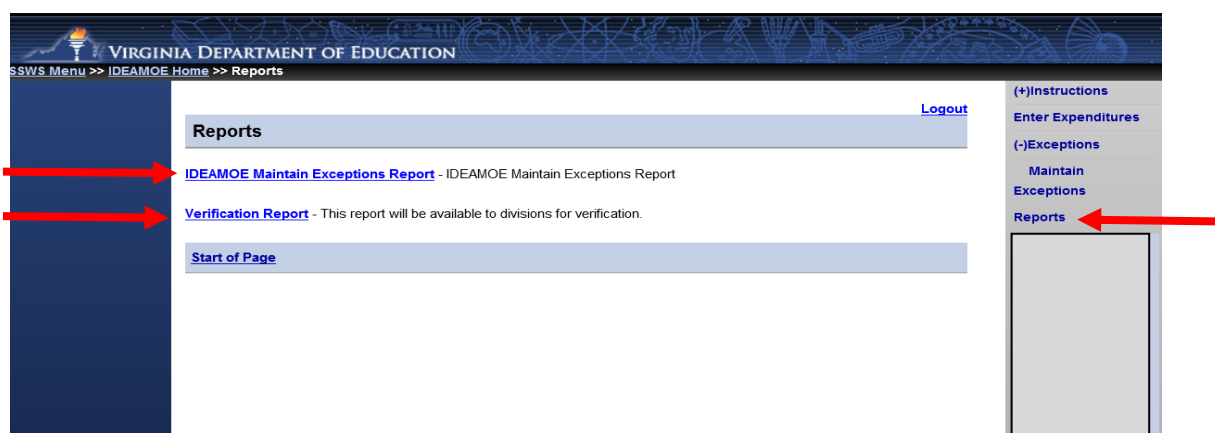


Figure -13-

- Figure 14 illustrates the screen that will display after selecting the “**Verification Report**” option. Select the appropriate “**School Year**” from the drop down menu as illustrated below. Once the applicable school year is selected, the user should select the “**View Report**” button at the bottom of the screen.

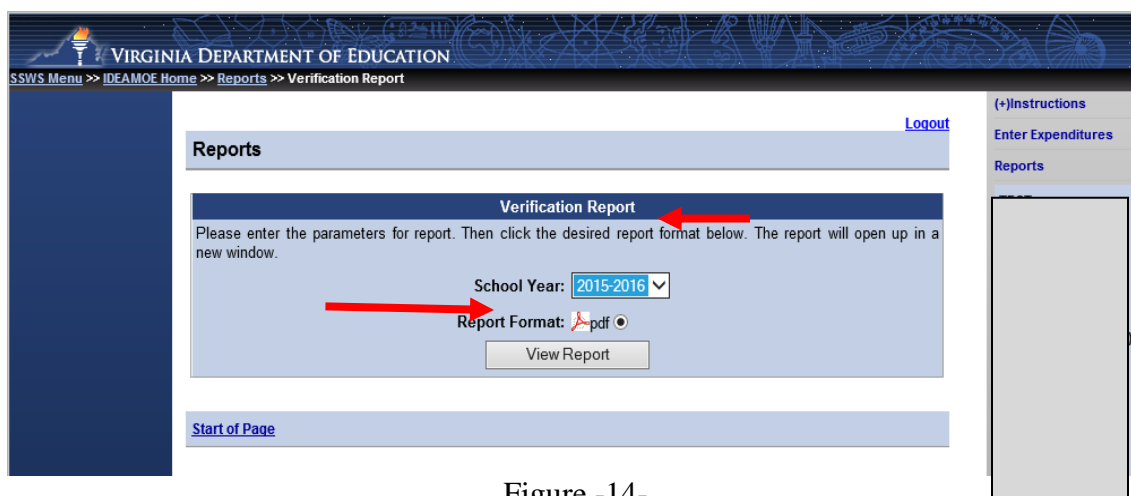


Figure -14-

- Once the “**View Report**” button is selected, a pop-up window will prompt the user to save or open the file as illustrated in Figure 15. Click the “**Open**” option to display a PDF version of the verification report.

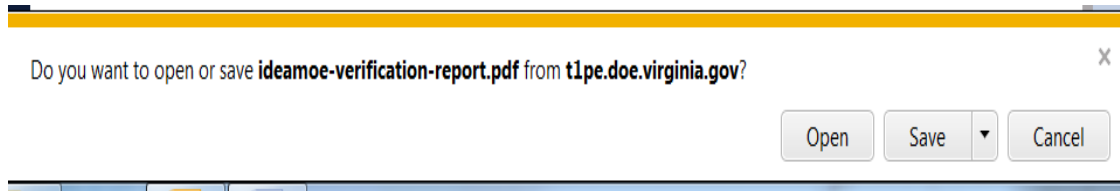


Figure -15-

- Figure 16 illustrates a replica of the new Verification Report when a division has met the IDEA MOE requirement using one or more of the tests available based on the subsequent years rule. This format includes language referencing the implementation of the final regulations and the division’s required level of effort for the next fiscal year. The verification report must be signed and dated by the Superintendent or a designee and a copy must be sent to VDOE not later than two (2) weeks after approval of submitted data. **Note: A copy of the signed verification report must be received within two (2) weeks of approval to complete the division’s submission process. If the verification report is not received within two (2) weeks of approval, the division’s local determination matrix will be affected.**

Virginia Department of Education  
2015 - 2016 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)  
Public Schools  
November 29, 2016

Superintendent  
Public Schools

The final regulation related to Local Education Agency (LEA) Maintenance of Effort (MOE) was published in the Federal Register on Tuesday, April 28, 2015, effective date of July 1, 2015. These amendments revise the regulations governing the requirement that the LEA maintains fiscal effort. The rule, as provided in §300.203(c), applies to LEAs that fail to maintain effort and provides that, in the fiscal year after an LEA fails to maintain effort, the level of effort the LEA must meet under §300.203 is the level of effort that would have been required in the absence of that failure, not the LEA's actual reduced level of expenditures.

Public Schools has MET its FY 2015 maintenance of effort (MOE) requirements under the Individuals with Disabilities Education Act (IDEA) using one or more of the tests available. Based on the subsequent years rule, the required level of effort that your division must meet for your FY 2017 IDEA MOE is \$44,000,000.00 for local expenditures, \$77,000,000.00 for local plus state expenditures, \$6,955.42 for local per capita amount or \$12,171.99 for local plus state per capita amount.

If you have any questions about the above information, please contact Emily Boothe, Spec. Educ. Data Spec. at emilia.boothe@doe.virginia.gov or at 804-225-2701 or Tracie Coleman, Spec. Educ. Budget & Finance Mgr. at tracie.coleman@doe.virginia.gov or at 804-225-2704. Please fax your signed verification report to 804-371-8796.

Your signature below acknowledges the accuracy of your IDEA MOE data submission and confirms your awareness of the required level of effort.

Sincerely,

Tracie Coleman, Spec. Educ. Budget & Finance Mgr.  
Division of Special Education and Student Services

Superintendent's Signature \_\_\_\_\_ Date \_\_\_\_\_

Nov 30, 2016 07:42 AM Page 1 of 1

Figure -16-



If the division meets one or more of the four “tests” available, the division can choose to **STOP** entering data and submit its IDEA MOE information and the division will not need to perform any of additional steps to consider allowable exceptions or the adjustment provision. If the division chooses to submit its IDEA MOE data, proceed to page 25.



If the division meets less than four of the “tests” available, and the reasons for the reduced spending can be attributed to the Allowable Exceptions in §300.204, the division can provide additional information within the IDEAMOEO application. See print screens starting on page 13 for each of the scenarios that may be applicable to your division. See Attachment A concerning the four “tests” and the Allowable Exceptions available in §300.204.



If the division has **not** met any of the four “tests” available as outlined in Attachment A, the user can proceed to the next page to determine which scenario may be applicable.



Figures 17.0 through 17.2 displays the various screens the users may see when the division did not meet any of the four IDEA MOE tests or when the division has met one, or less than four of the IDEA MOE tests.

- Figure 17.0 illustrates the screen that displays when a division has **not** met any of the four tests. The user will need to click the “**Save & Next**” button to navigate to the next available screen. The screen in Figure 18.0, on page 16 will then display. **Do not attempt to click on the allowable exceptions (i.e., 300.204a – 300.204d) located on the right side of the screen. The user MUST click the “Save and Next” button first to avoid data calculation errors.**

https://t1pe.doe.virginia.gov/ideamoe/enterexpenses.do?dowhat=SAVE\_NEXT\_EXPENDITURES

VIRGINIA DEPARTMENT OF EDUCATION

SWIS Menu >> IDEAMOE Home >> Maintain Exceptions

Logout

**Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)**

✓ Data Saved successfully.

Maintain exceptions			
DIVISION NAME		SCHOOL YEAR: 2015-2016	
Status: Revisions Required			
<b>MOE TEST 1</b>		<b>MOE TEST 2</b>	
2015-2016 Local Expenditures:	40,000,000.00	2015-2016 Local + State Expenditures:	71,000,000.00
2012-2013 Local Expenditures: with Allowable Exeoptions	40,513,626.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	-513,626.00	Year to Year Comparison of Expenditures:	-1,500,000.00
Pass ?	No	Pass ?	No
<b>MOE TEST 3</b>		<b>MOE TEST 4</b>	
2013-2014 Local Expenditures: with Allowable Exeoptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exeoptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	40,000,000.00	2015-2016 Local + State Expenditures:	71,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,323.111	2015-2016 Per Capita:	11,223.522
Pass ?	No	Pass ?	No
<b>Possible Starting Amounts</b>			
Year to Year Comparison of Local Expenditures:	(513,626.00)		
Year to Year Comparison of Local + State Expenditures:	(1,500,000.00)		
Year to Year Comparison of Local Per Capita:	(3,139,473.61)		
Year to Year Comparison of Local + State Per Capita:	(4,173,741.71)		
Save and Next ->			
If 300.204(b) allowable exception or the 300.205 flexibility provision is applicable, the IDEA MOE application will calculate the amount for the division. Refer to The MOE Guidance Document for more information.			

Start of Page

Figure -17.0-



- Figure 17.1 displays when a division has met only one of the four tests available. The user will need to click the “**Save & Next**” button to navigate to the next available screen. The screen in Figure 18.1, on page 17 will then display. See page 17 for further instructions.

https://t1pe.doe.virginia.gov/ideamoe/enterexpenses.do?dowhat=SAVE\_NEXT\_EXPENDITURES

Convert Select

VIRGINIA DEPARTMENT OF EDUCATION

SWS Menu >> IDEAMOE Home >> Maintain Exceptions

Logout

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

✓ Data Saved successfully.

Maintain exceptions			
DIVISION NAME		SCHOOL YEAR: 2015-2016	
Status: Revisions Required			
<b>MOE TEST 1</b>		<b>MOE TEST 2</b>	
2015-2016 Local Expenditures:	41,000,000.00	2015-2016 Local + State Expenditures:	72,000,000.00
2012-2013 Local Expenditures: with Allowable Exceptions	40,513,626.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	486,374.00	Year to Year Comparison of Expenditures:	-500,000.00
Pass ?	Yes	Pass ?	No
<b>MOE TEST 3</b>		<b>MOE TEST 4</b>	
2013-2014 Local Expenditures: with Allowable Exceptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exceptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	41,000,000.00	2015-2016 Local + State Expenditures:	72,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,481.1887	2015-2016 Per Capita:	11,381.5997
Pass ?	No	Pass ?	No
<b>Possible Starting Amounts</b>			
Year to Year Comparison of Local + State Expenditures:		(500,000.00)	
Year to Year Comparison of Local Per Capita:		(2,139,474.08)	
Year to Year Comparison of Local + State Per Capita:		(3,173,742.18)	
Save and Next ->			
If 300.204(b) allowable exception or the 300.205 flexibility provision is applicable, the IDEA MOE application will calculate the amount for the division. Refer to The MOE Guidance Document for more information.			

Start of Page

Figure -17.1-

- Figure 17.2 displays when a division has met two of the four tests available. The user will need to click the “**Save & Next**” button to navigate to the next available screen. The screen in Figure 18.2, page 17 will display after the user clicked the save and next button. Please refer to page 17 under Figure 18.2 for further instructions.

https://t1pe.doe.virginia.gov/ideamoe/enterexpenses.do?dowhat=SAVE\_NEXT\_EXPENDITURES

Convert Select

VIRGINIA DEPARTMENT OF EDUCATION

SWS Menu >> IDEAMOE Home >> Maintain Exceptions

Logout

**Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)**

Data Saved successfully.

Maintain exceptions			
DIVISION NAME		SCHOOL YEAR: 2015-2016	
Status: Revisions Required			
<b>MOE TEST 1</b>		<b>MOE TEST 2</b>	
2015-2016 Local Expenditures:	41,000,000.00	2015-2016 Local + State Expenditures:	73,000,000.00
2012-2013 Local Expenditures: with Allowable Exceptions	40,513,828.00	2014-2015 Local + State Expenditures:	72,500,000.00
Year to Year Comparison of Expenditures:	488,374.00	Year to Year Comparison of Expenditures:	500,000.00
Pass ?	Yes	Pass ?	Yes
<b>MOE TEST 3</b>		<b>MOE TEST 4</b>	
2013-2014 Local Expenditures: with Allowable Exceptions	40,459,453.00	2011-2012 Local + State Expenditures: with Allowable Exceptions	72,500,000.00
2013-2014 Child Count:	5933	2011-2012 Child Count:	6101
2013-2014 Per Capita:	6,819.392	2011-2012 Per Capita:	11,883.2978
2015-2016 Local Expenditures:	41,000,000.00	2015-2016 Local + State Expenditures:	73,000,000.00
2015-2016 Child Count:	6326	2015-2016 Child Count:	6326
2015-2016 Per Capita:	6,481.1887	2015-2016 Per Capita:	11,539.6775
Pass ?	No	Pass ?	No
<b>Possible Starting Amounts</b>			
Year to Year Comparison of Local Per Capita:		(2,139,474.08)	
Year to Year Comparison of Local + State Per Capita:		(2,173,742.02)	
Save and Next ->			
If 300.204(b) allowable exception or the 300.205 flexibility provision is applicable, the IDEA MOE application will calculate the amount for the division. Refer to The MOE Guidance Document for more information.			

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Figure -17.2-

Figures 18.0 through 18.2 will reflect the different screen shots that may appear based on whether the division has met one, two, three or four of the tests available; as previously illustrated in Figures 17.0 through 17.2.

- The number of options available will depend on the number of failed tests the division has after the initial determination (see Figures 17.0 through 17.2). “**Option 1**” indicates the local funds expenditure shortfall (i.e., Test 1); “**Option 2**” indicates the state plus local funds expenditure shortfall (i.e., Test 2); “**Option 3**” indicates the local per capita amount shortfall (i.e., Test 3) and “**Option 4**” indicates the state plus local per capita amount shortfall (i.e., Test 4).
- The user should refer to the applicable instructions and print screens based on the types of tests failed as illustrated in Figures 18.0 through 18.2. Do not use the Allowable Exceptions menu on the right side of the menu. Instead, the user must select one of the options available and must click the “**Save and Next**” button for the application to correctly function.
- Figure 18.0 illustrates the screen that will appear when the division has failed all four tests and the §300.204(b) allowable exception is applicable (i.e., decrease in the enrollment of children with disabilities). This illustration shows the amount of the 300.204(b) reduction and the availability of four options based on the four failed tests. For demonstration purposes, option 3 has been selected. After a selection is made, the user must click the “**Save and Next**” button to save the option selected and to proceed to the next screen.

**Decrease in Enrollment §300.204(b)**

§300.204(b)  
" ... A decrease in the enrollment of children with disabilities ... "

If this allowable exception is applicable, the IDEA MOE application will calculate the Section §300.204(b) amount for the division. Refer to the MOE Guidance Document for further information.  
You must choose a starting amount before entering possible exceptions. Please choose any one of the Options available below. Option 1 represents expenditures paid using local funds, Option 2 represents expenditures paid using local plus state funds, Option 3 represents the per capita amount using local funds and Option 4 represents the per capita amount using the local plus state funds. The option selected should be based on whether any of your exceptions were paid with local or local plus state funds.

Possible Starting Amounts	
<b>Decrease in Enrollment (§300.204b) Calculation:</b>	
Year to Year Comparison of Expenditures = (Year to Year Comparison of Child Count * Current Year Per Capita)	
<b>Option 1 Local Expenditures:</b>	(164,552.22) <input type="radio"/>
<b>Option 1: Local Funds:</b>	
Year to Year Comparison of Child Count:	3.0
2015-2016 Per Capita:	3,792,4152
Decrease in Enrollment:	(11,377.25)
Remaining Shortage:	(153,174.97)
<b>Option 2 Local + State Expenditures:</b>	(200,000.00) <input type="radio"/>
<b>Option 2: Local + State Funds:</b>	
Year to Year Comparison of Child Count:	3.0
2015-2016 Per Capita:	8,782,4351
Decrease in Enrollment:	(26,347.31)
Remaining Shortage:	(173,652.69)
<b>Option 3 Local Per Capita Comparison:</b>	(88,095.24) <input checked="" type="radio"/>
<b>Option 3: Local Per Capita:</b>	
Year to Year Comparison of Child Count:	3.0
2015-2016 Per Capita:	3,792,4152
Decrease in Enrollment:	(11,377.25)
Remaining Shortage:	(76,717.99)
<b>Option 4 Local + State Per Capita Comparison:</b>	(172,619.05) <input type="radio"/>
<b>Option 4: Local + State Per Capita:</b>	
Year to Year Comparison of Child Count:	3.0
2015-2016 Per Capita:	8,782,4351
Decrease in Enrollment:	(26,347.31)
Remaining Shortage:	(146,271.74)

**300.204b reduction** →

Next ->

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Figure -18.0-

- Figure 18.1 illustrates the screen that will appear when the §300.204(b) allowable exception (i.e., decrease in enrollment) is not applicable and the division has passed one, but not all four tests. The user can select one of four options available:
  - Option 1 – No Allowable Exceptions; select this option when the division chooses not to use any of the allowable exceptions available. If this is selected, user can proceed to the Summary section to submit the data.
  - If any of the following options below are selected, proceed to instructions starting on page 18: Option 2 – Failed Test 2, Local and State Expenditures; Option 3 – Failed Test 3, Local Per Capita; and Option 4 – Failed Test 4, Local and State Per Capita.
- After an option has been selected, click the “**Save and Next**” button to save the selections made and to proceed to the next screen.

The screenshot shows the IDEAMOE application interface. The main heading is "Decrease in Enrollment ?300.204(b)". Below this, there is a section titled "§300.204(b)" with instructions. Four radio button options are listed under "Possible Starting Amounts":

- ☒ No Allowable Exceptions:
- ☐ Year to Year Comparison of Local + State Expenditures: (1,800,000.00)
- ☐ Year to Year Comparison of Local Per Capita: (2,459,473.87)
- ☐ Year to Year Comparison of Local + State Per Capita: (4,473,742.14)

A red circle highlights the first option and the "Save and Next ->" button. A red arrow points to the "Save and Next ->" button. A red box on the left contains the text "Select any of the options available."

Figure -18.1-

- Figure 18.2 displays when the §300.204(b) allowable exception is not applicable (i.e., decrease in enrollment) and the division passed two, but not all four tests. The user can select one of three options available.
  - Option 1 – No Allowable Exceptions; select this option when the division chooses not to use any of the allowable exceptions available. If this is selected, user can proceed to the Summary section to submit the data.
  - If Option 2 or 3 is selected, proceed to instructions starting on page 18: Option 2 – Failed Test 3, Local Per Capita; and Option 3 – Failed Test 4, Local and State Per Capita.
- After a selection is made, click the “**Save and Next**” button to save the option selected and to proceed to the next applicable allowable exceptions.

The screenshot shows the IDEAMOE application interface. The main heading is "Decrease in Enrollment ?300.204(b)". Below this, there is a section titled "§300.204(b)" with instructions. Three radio button options are listed under "Possible Starting Amounts":

- ☒ No Allowable Exceptions:
- ☐ Year to Year Comparison of Local Per Capita: (1,439,473.71)
- ☐ Year to Year Comparison of Local + State Per Capita: (1,473,741.65)

A red circle highlights the first option and the "Save and Next" button. A red arrow points to the "Save and Next" button. A red box on the left contains the text "Select one of the options available."

Figure -18.2-

**NOTE:** The division user can change options prior to submission, but will need to click the “**Save and Next**” button to save the new option selected. Not clicking the “**Save and Next**” button will result in a calculation error. Once the data are submitted, option changes are not permitted. If the division user needs to make changes in the options available after it has been submitted, the user will need to contact VDOE to re-open the collection window.

- Figure 19 displays after the division user selects an option and the “**Save and Next**” button from the previous screen. The §300.204(a) allowable exception is used when the school division has identified personnel that have left the school division’s employment through their own choice, over the course of the previous school year. The division user can proceed to the next allowable exception available on the right side of the menu (i.e., 300.204(c)) by clicking the “**Next**” button. Refer to Attachment A for guidance concerning each allowable exception.

- If this is an applicable allowable exception for the division, click “**Add New Personnel**” to enter personnel expenditures. If it is not an applicable option, the user should click “**Next**” at the bottom of the screen to proceed to the next allowable exceptions (i.e., 300.204(c)).

**Note:** Should a calculation error occur (e.g., remaining shortage displays incorrectly), the user must go back to the “300.204(b)” screen and click the “Save and Next” button to update the calculation.

Figure -19-

- Figure 20 displays when the user clicks the “**Add New Personnel**” button. To enter voluntary departure data, the user should enter personnel information in all fields marked by an asterisk (\*). See page 19 for instructions defining each of the fields below.

Figure -20-

- The following information provides a brief explanation about the fields that will be populated or considered when the user is at the screen displayed in Figure 20.
- **Departure Type** – Three options are available for the user to select; retired, resigned, moved/left. **Note: The departure must be voluntary to qualify under this allowable exception.**
  - **Position Type** – User will need to provide a title (i.e., teacher, paraprofessional).
  - **School Type** – Four options are available for the user to select; elementary, middle, secondary, combined.
  - **Position Number** – User should provide this information.
  - **Employment Type** – User should select the radio button next to the “**Full-Time**” option or “**Part-Time**” option.
  - **Was it the staff member’s own decision to leave the division?** – User should select the radio button next to “**Yes**” or “**No**.” If “**No**” is selected, the division **cannot** use this position under allowable exception 300.204(a).
  - **Was the position paid with federal funds?** – User should select the radio button next to “**Yes**” or “**No**.” If “**Yes**” is selected, the division **cannot** use this position under allowable exception 300.204(a).
  - **Was the position filled during the current school year?** – User should select the radio button next to “**Yes**” or “**No**.”
  - **If the staff member resigned or moved are they still working in the division?** – User should select the radio button next to “**Yes**” or “**No**.”
  - **Original Salary** – User should provide the amount the employee was earning when the employee left the division or position.
  - **Effective Date** – User should provide the date the employee left the division or position. **Note: The effective date field is validated to be within the school year range (i.e., between 7/01/14 and 6/30/15) to prevent data entry errors. If the date entered is not within the school year range, the system will prompt the user for the correct permissible dates.**
  - **Employee ID#** – User should provide a unique identifier for this employee. This number should **not** be the employee’s social security number.
  - **New Salary** – User should provide the amount the new employee earned during the reporting period. If a new employee was not hired, the cost of the substitute employee should be entered or a “0” if no costs were incurred for this position.
  - **Effective Date** – User should provide the date the new employee was hired or placed in the position. **Note: The effective date field is validated to be within the school year range (i.e., between 7/01/15 and 6/30/16) to prevent data entry errors. If the date entered is not within the school year range, the system will prompt the user of the correct permissible dates.**
  - **Employee ID#** – User should provide a unique identifier for new employee. This number should **not** be the employee’s social security number.
  - **Explanation** – This field is optional.
  - **Add New Salary** – The user will select this option to add additional employees that may have filled the same position during the school year (i.e., employee left, new employee hired and also left, and substitute was also hired for the remainder of the school year).



- Once the division user has completed entering information as outlined in Figure 20, the user should select the “**Save**” button.
  - To add additional positions due to multiple voluntary departures, select the “**Add New Personnel**” button. A new screen that is identical to Figure 20 will display.
  - If no additional positions will be entered, select the “**Next**” button to save the information entered and the summary screen as shown in Figure 21 will display.
  - If user determines the information is incorrect after saving the data entered, click the “**View**” button in the summary screen shown in Figure 21. The screen in Figure 20 will display and user should click “**Delete**” button to remove the information entered.
- Figure 21 displays a summary of each personnel related item entered under allowable exception §300.204(a). This screen also displays the “**Remaining Shortage**” amount.
  - If the “**Remaining Shortage**” amount is a positive number, the user cannot submit the information entered and will need to adjust amounts or contact the VDOE to adjust amounts in order to submit.
  - If a “**Remaining Shortage**” amount is a negative number, the user can continue to enter personnel information under allowable exception 300.204(a) by selecting the “**Add New Personnel**” button or click “**Next**” to proceed to the next allowable exceptions 300.204(c). If 300.204(c) is not applicable, click “**Next**” to proceed to the §300.205 adjustment. The §300.205 adjustment amount will automatically calculate and reduced the remaining shortage, if applicable. Please be aware that there are limitations and restrictions when using the §300.205 adjustment to reduce the expenditure shortfall. As such, further review and discussion will be required if the division decides to take this provision. Refer to the Figure 25, page 23 for additional guidance concerning this adjustment.
  - If the remaining shortage is ‘\$0,’ no additional information is needed and the user can click the “**Summary**” option from the menu on the right side of the screen.
- Clicking the “**Next**” button saves the data entered and will take the user to the next allowable exception available (i.e., 300.204c). If the “**Remaining Shortage**” shows a “\$0,” and the user is ready to submit, click the “**Summary**” menu located on the right side of the screen. The summary page (see Figure 29, page 25) will display the division’s MOE status as meeting the MOE requirement after allowable exceptions, but pending approval.

SSWS Menu >> IDEAS MOE Home >> Voluntary Departures §300.204(a)

Individuals with Disabilities Education Act Maintenance

Logout

Summary screen for allowable exception 300.204a

Remaining Shortage: \$-46,717.99

Departure Type	Position Title	Salary	New Salary	Status	Action
Retired	Sped Teacher	75,000.00	45,000.00	30,000.00	Pending Approval View
PENDING TOTAL		\$75,000.00	\$45,000.00	\$30,000.00	
APPROVED TOTAL		\$0.00	\$0.00	\$0.00	

Add New Personnel Next ->

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Enter Expenditures  
(-)Exceptions  
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Figure -21-  
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- Figure 22 displays the screen for allowable exception §300.204(c). This allowable exception is used when the school division has a termination of services to students. See Attachment A for guidance concerning this allowable exception.
- If §300.204(c) is applicable, the user can click the “**Add New Student**” button to enter expenditures. See Figure 23 for instructions for entering data. If not applicable, the user should select the “**Next**” button to proceed to the next allowable exception screen (i.e., 300.205).

**Summary Screen for allowable exception 300.204c**

SSWS Menu >> IDEAMOE Home >> Termination Services to Students §300.204(c)

Individuals with Disabilities Education Act Maintenance

§300.204(c)  
"... The termination of the obligation of the agency, consistent with this part, for a particular child with a disability that is an exceptionally costly program, is determined by the SEA, because the child-..."

Termination Services to Students §300.204(c) Remaining Shortage: \$-46,717.99

Program Code	STI	Cost Associated	Status	Action
No Data Available				
Add New Student   Next ->				

**SUMMARY**

Exceptionally Costly Program	Number of Students	Reported Cost Associated	Approved Cost
Has left the jurisdiction of the agency	0	0.00	0.00
Has reached maximum age	0	0.00	0.00
No longer needs the program of special education	0	0.00	0.00
<b>TOTAL</b>		<b>\$0.00</b>	<b>\$0.00</b>

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Local Application

Logout

(+)Instructions  
Enter Expenditures  
(-)Exceptions  
Maintain Exceptions  
300.204b  
300.204a  
300.204c  
300.205  
300.204d  
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Figure -22-

- Figure 23 displays when the “**Add New Student**” button is selected within the 300.204(c) screen. The user will need to enter data specific to the student or students that no longer requires a costly service or program. Information entered will include:
  - **Program Code** – The user will need to select the reason for the termination of services:
    - The student has left the jurisdiction or agency,
    - The student has reached the maximum age, or
    - The student no longer needs the program of special education.
  - **State Testing ID** – The ID number will represent the student’s state identification number.
  - **Cost Associated** – The amount will be the costs associated with providing this program or service during the previous school reporting year (2014-2015) that were not included as an expense during the current school reporting year (2015-2016).
- Once information is entered, the user will click the “**Save**” button to return to the 300.204(c) summary page (i.e., Figure 22).

**Detail Screen for allowable exception 300.204c**

SSWS Menu >> IDEAMOE Home >> Termination Services to Students §300.204(c) >> Student

Individuals with Disabilities Education Act Maintenance

Student

\* Program Code: Has reached maximum age

\* State Testing ID: 5678

\* Cost Associated: 30,000.00

\* Division Comments: Test

Save

DOE Comments

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Logout

(+)Instructions  
Enter Expenditures  
(-)Exceptions  
Maintain Exceptions  
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Figure -23-

- Figure 24 displays the summary screen for §300.204(c) entries.
  - If the “**Remaining Shortage**” amount is a positive number, the user cannot submit the information entered and will need to adjust amounts or contact VDOE to adjust the amounts in order to submit.
  - If the “**Remaining Shortage**” amount is a negative number, the user can continue to enter information under allowable exception 300.204(c) or select the “**Next**” button to proceed to the next screen. The §300.205 adjustment amount is automatically deducted in the remaining shortage if applicable to the division. Further review and discussion is required if the adjustment is chosen. Please refer to Figure 25, page 23 for guidance concerning §300.205 adjustment.
  - If the remaining shortage is “0,” no additional information is needed and the user can click the “**Next**” button or the “**Summary**” option from the menu on the right side of the screen if the division user is ready to submit.
- Refer to the instructions in Figure 29, page 25 of this document if this is the last allowable exception to be entered and the remaining shortage field shows either a “\$0,” or a “**negative remaining shortage**.” Click the “**Next**” button to proceed to the next allowable exception screen (i.e., 300.205) or the “**Summary**” option located on the right side of the screen to proceed to the summary screen (i.e., Figure 29, page 25).

SSWS Menu >> IDEAMOE Home >> Termination Services to Students §300.204(c)

Logout

**Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)**

✓ Data Saved successfully.  
§300.204(c)  
" ... The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child- ... "

Termination Services to Students §300.204(c)		Remaining Shortage: -\$16,717.99		
Program Code	STI	Cost Associated	Status	Action
Has reached maximum age	5678	30,000.00	Pending Approval	<a href="#">View</a>
		<a href="#">Add New Student</a> <a href="#">Next -&gt;</a>		

**SUMMARY**

Exceptionally Costly Program	Number of Students	Reported Cost Associated	Approved Cost
Has left the jurisdiction of the agency	0	0.00	0.00
Has reached maximum age	1	30,000.00	0.00
No longer needs the program of special education	0	0.00	0.00
<b>TOTAL</b>		<b>\$30,000.00</b>	<b>\$0.00</b>

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(+)Instructions  
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Figure -24-

- Figure 25 displays the MOE flexibility provision §300.205 – adjustment to local fiscal efforts in certain fiscal years. The screen will show the auto-generated current year (i.e., SFY 2015-16) and previous year (i.e., SFY 2014-15) 611 flow-through grant award amount and the auto-calculated maximum amount for MOE reduction if applicable (50 percent of excess allocation). **For divisions required to set aside 15 percent of its part B federal fund for Coordinated Early Intervening Services (CEIS), this exception is not allowed.** For divisions choosing to voluntarily set aside its part B federal funds for CEIS, the set aside amount may be reduced by the amount of the reduction taken.
- **This provision is only applicable to divisions that receive the “Meets Requirements” on its annual determination.** For divisions choosing to use this provision, the division **MUST** spend an amount of local funds equal to the reduction taken for activities that could be supported with *Elementary and Secondary Education Act* (ESEA) funds regardless of whether the division is using funds under the ESEA for those activities. The freed up funds must also be spent to supplement and not supplant for these activities in the year the adjustment is taken. **Note:** Divisions taking advantage of this provision is included in the MOE/CEIS Report to the U.S. Department of Education’s Office of Special Education Programs (OSEP) for inclusion in its report to the U.S. Congress. As such, documentations for these specific activities must be retained by the division for audit and monitoring purposes.
- This section does not require entries from users since all the information are pre-populated and auto calculated. In this illustration, the §300.205 adjustment is computed since there is an increase in the federal allocation and the division was not required nor did it voluntarily set aside funds for Coordinated Early Intervening Services (CEIS). This reduction should not be taken if the division met its MOE requirement and did not reduce State and local spending as a result of the increase in federal funds. Further review and discussion with VDOE will be required if this option is chosen. Click the “**Next**” button to proceed to the next screen.

SSWS Menu >> IDEAMOE Home >> Allowable Exception 300.205

Logout

### Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

Flexibility Provision 300.205:  
"...Adjustment to local fiscal efforts in certain fiscal years..."

The MOE flexibility provision under this section specifies that for any fiscal year for which the federal allocation received by a school division exceeds the amount the division received the previous fiscal year, the division may reduce the level of expenditures otherwise required by not more than 50 percent of the amount of that excess.

This provision is limited if any division that has been identified as having significant disproportionality and therefore is required to reserve 15 percent of their federal Part B award for Coordinated Early Intervening Services (CEIS). If a division voluntarily chooses to set aside up to, but not to exceed, 15 percent of its federal Part B grant award, the amount the division chooses to set aside is reduced by the amount taken for the allowable exception under this section.

Any division taking advantage of this provision must use an amount of local funds equal to the reduction in expenditures for activities that could be supported with funds under the ESEA in the same school year it took the adjustment. Also, this provision is only applicable to divisions that meets requirement on its annual determination.

2015-2016 Award Amount:	\$0.00
2014-2015 Award Amount:	\$0.00
Increase:	\$0.00
Maximum Available for MOE Reduction:	\$0.00
CEIS Set Aside:	\$0.00
300.205 Adjustment:	\$0.00

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Enter Expenditures  
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-Figure 25-

- Figure 26 displays the summary screen for §300.204(d), the termination of costly expenditures. If this is an applicable exception for the division, click “**Add New Program**” (See Figure 27) to enter expenditures; otherwise click “**Next**” (See Figure 29, page 25).

Figure -26-

- Figure 27 illustrates the detail screen for §300.204(d). The user must first select the reason for the termination of such costs under the “**Program Type**” by selecting the drop down box. After selecting the program type, enter all the required information as marked by an asterisk (\*) and make sure that the box is checked. If user needs to attach a file, make sure that the file is in a PDF format and the file name cannot exceed 30 characters; otherwise it will not be uploaded. Click the “**Save**” button when finished. Click the “**Add New Program**” for each additional entry (See Figure 28); otherwise click “**Next**” (See Figure 29, page 25).

Figure -27-

- Figure 28 illustrates the summary screen for §300.204(d) and shows the remaining shortage field as “0.” The division user can either click the “**Next**” button to proceed to the next screen or select the “**Summary**” option located on the right side of the screen. If the remaining shortage is a positive number, the user cannot submit the information entered and will need to contact VDOE to adjust the amounts prior to submitting. The division can submit with a negative remaining shortage only after all allowable exceptions under §§300.204 and 300.205 have been considered and the final determination is the division did not meet MOE. Please refer to Attachment A for additional guidance.

Figure -28-

- Figure 29 displays the screen for the MOE four tests and the summary of the allowable exceptions entered. The illustration shows that the division **meets MOE pending VDOE approval**. The difference between the starting amount and the allowable exceptions entered should show either a “0” or a “**negative amount**” in order to submit. If the difference is a positive amount, the user will need to adjust the allowable exceptions entered to adjust amounts prior to submission. If the division user is ready to submit, click the “**Submit to DOE**” button. If the division user is **not** ready to submit, **do not click submit**. Once the data are submitted, the application window closes and the division cannot make changes. If revisions are needed, the division will have to contact the VDOE to re-open the collection window.
- **Note:** The submitted information is subject to review and additional information may be required as needed. As such, it is recommended that division users verify the accuracy of this information and ensure supporting documents are maintained on file for audit purposes.

**VIRGINIA DEPARTMENT OF EDUCATION**  
SSW's Menu >> IDEAMOE Home >> Summary

[Logout](#)

**Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)**

**Summary**

**DIVISION NAME:** Buchanan County **SCHOOL YEAR:** 2015-2016

MOE TEST 1		MOE TEST 2	
2015-2016 Local Expenditures:	1,900,000.00	2015-2016 Local + State Expenditures:	4,400,000.00
2013-2014 Local Expenditures: with Allowable Exceptions	2,064,552.22	2014-2015 Local + State Expenditures:	4,600,000.00
Year to Year Comparison of Expenditures:	-164,552.22	Year to Year Comparison of Expenditures:	-200,000.00
Pass ?	No	Pass ?	No

MOE TEST 3		MOE TEST 4	
2014-2015 Local Expenditures:	2,000,000.00	2014-2015 Local + State Expenditures:	4,600,000.00
2014-2015 Child Count:	504	2014-2015 Child Count:	504
2014-2015 Per Capita:	3,968.254	2014-2015 Per Capita:	9,126.9841
2015-2016 Local Expenditures:	1,900,000.00	2015-2016 Local + State Expenditures:	4,400,000.00
2015-2016 Child Count:	501	2015-2016 Child Count:	501
2015-2016 Per Capita:	3,792.4152	2015-2016 Per Capita:	8,782.4351
Pass ?	No	Pass ?	No

Reductions Summary		Starting Amount = \$-88,095.24	
	Approved Totals	Pending Totals	Not Approved Totals
Voluntary Departures §300.204(a)	\$0.00	\$30,000.00	\$0.00
Decrease in Enrollment §300.204(b)	\$11,377.25		
Termination of Costly Expenditures §300.204(d)	\$0.00	\$16,717.99	\$0.00
Termination Services to Students §300.204(c)	\$0.00	\$30,000.00	\$0.00
Increase in Allocated Award §300.205	\$0.00		
<b>Total Approved Reductions</b>	<b>\$11,377.25</b>		
<b>Difference (Starting Amount + Total Possible Reductions)</b>	<b>\$0.00</b>		
<b>Pending DOE Approval Expenditures:</b>		<b>MEET</b>	

If the final status for a division is failure to meet their MOE requirement, VDOE would have to pay the amount of the division shortfall to the U.S. Department of Education. VDOE would then establish a payment plan for the division to reimburse VDOE. Federal funds cannot be used to make this payment.

[Submit to DOE](#)

[Start of Page](#)

Figure -29-



- Figure 30 illustrates the screen when the user selects the “**Submit to DOE**” button.

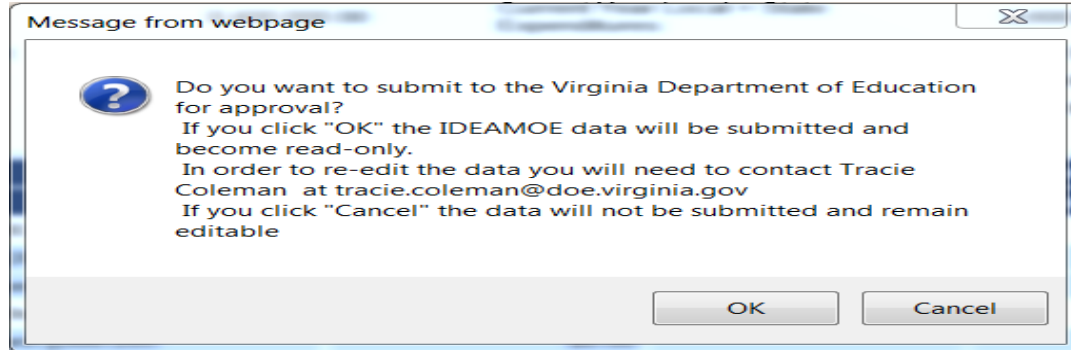


Figure -30-

- Figure 31 displays the screen when the division user clicks the “**OK**” button from the menu above. Once submitted, the collection window closes and the division cannot make changes. However, the division can view the information submitted.

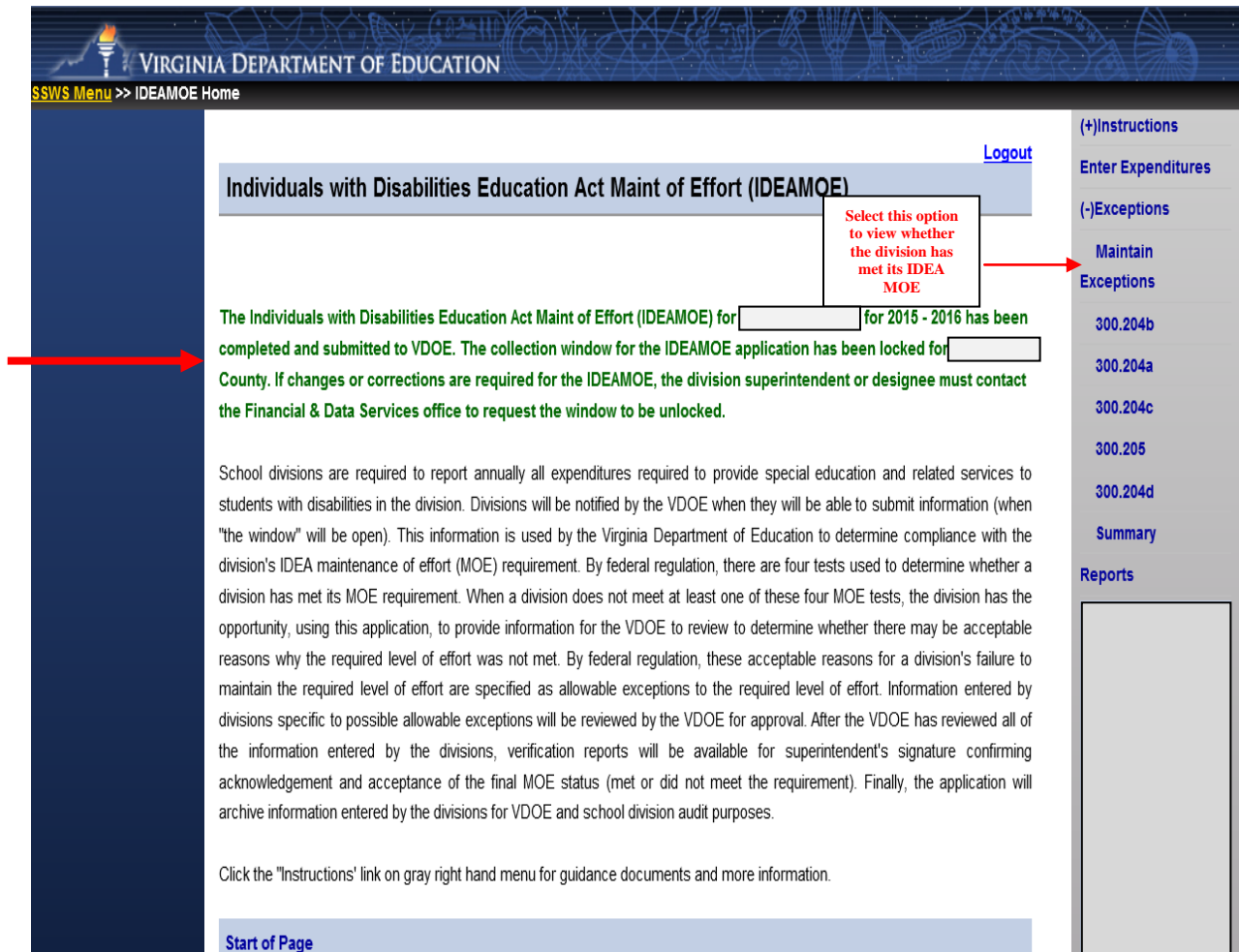


Figure -31-

- The division user will receive an email notification when the IDEA MOE information submitted has been approved by the VDOE. **The SFY 2015-2016 verification report will not be available until the submission is approved and the division user has received an approval notification.**
- Once an approval notification is received by the submitter, the SFY 2015-2016 report will be available under the reports section and the user can access it by logging into SSWS and selecting the “**Reports**” menu of the application.
- Figure 32 illustrates when the “**Reports**” menu is selected after an approval notification is received. There are two types of reports the user can select.
  - Maintain Exception Report (Figures 35 & 36) – This type of report shows the four (4) MOE tests and the division’s MOE status for the particular year selected. The report cannot be generated for current year data until after the data submission has been approved and an email approval has been received by the division user. This report is for division use only and need not be submitted to VDOE.
  - Verification Report (Figures 16 & 37) – This is the report that should be certified by the division’s superintendent or a designee and a copy sent to the VDOE no later than two weeks after receipt of an approval notification via email. **Failure to send a certified copy of the verification report on time will render the submission incomplete and will affect the division’s local determination matrix.**
- Divisions will be notified by email about the status of submission.
  - If the email indicates the data submission has been “**Approved**,” the division will be advised to print and send VDOE a copy of the Verification Report signed by the Superintendent.
  - If the email indicates the data submission requires revisions (i.e., “**Revisions Required**”), the division will be contacted by a member of the Special Education and Student Services (SESS) Budget and Finance staff to discuss which revisions are needed. Additional information may be required as needed.
- Once the data submission has been approved, the user will have access to the SFY 2015-2016 verification report. The report must be certified by the division’s Superintendent or a designee and a copy must be sent to VDOE no later than two weeks after the approval notice.

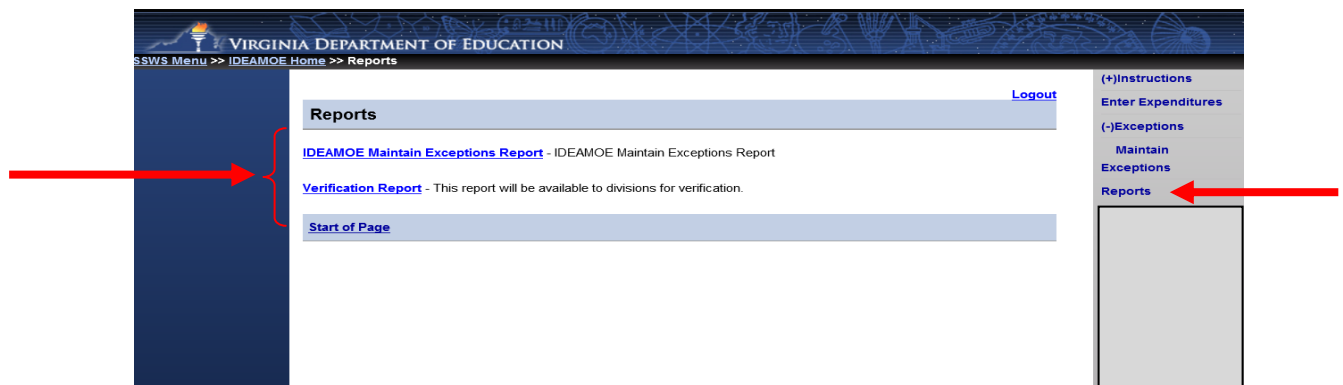


Figure -32-



- Figure 33 displays after the “**Verification Report**” option is selected. The user should select the applicable school year from the drop down menu (i.e., 2015-2016) and click the “**View Report**” button at the bottom of the screen.

SSIWS Menu >> IDEAMOE Home >> Reports >> Verification Report

Logout

Reports

Verification Report

Please enter the parameters for report. Then click the desired report format below. The report will open up in a new window.

School Year: 2015-2016

Report Format: pdf

View Report

Start of Page

(+)Instructions  
Enter Expenditures  
Reports

Figure -32-

- Figure 34 displays the pop-up window once the “View Report” button is clicked. User should select “**Open**” to download a PDF copy of the Verification Report.

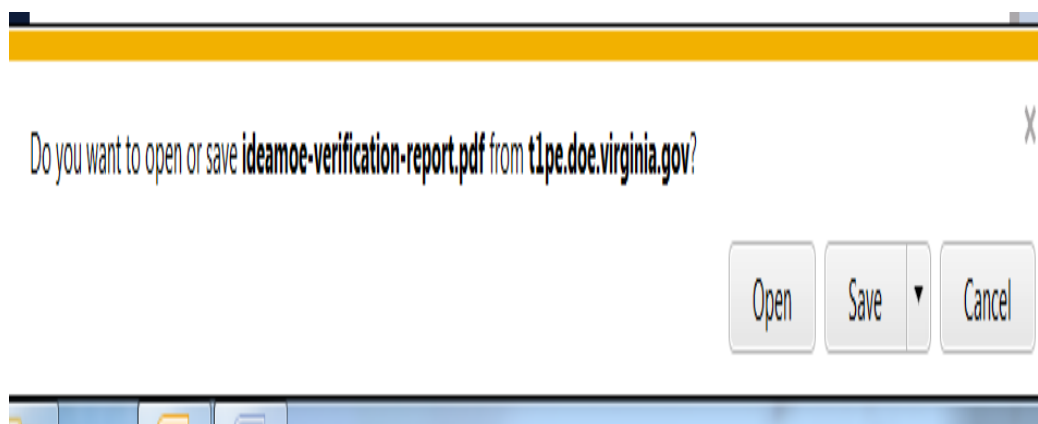


Figure -34-

- Figures 35 and 36 illustrate the PDF of the IDEA MOE Maintain Exceptions Report. This type of report shows the four MOE Tests, a summary of allowable exceptions and the division's status for the selected year. The report can be generated anytime after the expenditures are submitted and approved by the VDOE. **Note:** This report is for the division's use only and need not be submitted to VDOE.

Virginia Department of Education			
2015 - 2016 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)			
MAINTAIN EXCEPTIONS			
Status: <b>Approved</b>			
<b>MOE TEST 1</b>		<b>MOE TEST 2</b>	
2015-2016 Local Expenditures:	\$1,900,000.00	2015-2016 Local + State Expenditures:	\$4,400,000.00
2013-2014 Local Expenditures with Allowable Exceptions:	\$2,064,552.22	2014-2015 Local + State Expenditures:	\$4,600,000.00
Year to Year Comparison of Expenditures:	-\$164,552.22	Year to Year Comparison of Expenditures:	-\$200,000.00
Pass ?	No	Pass ?	No
<b>MOE TEST 3</b>		<b>MOE TEST 4</b>	
2014-2015 Local Expenditures:	\$2,000,000.00	2014-2015 Local + State Expenditures:	\$4,600,000.00
2014-2015 Child Count:	504	2014-2015 Child Count:	504
2014-2015 Per Capita:	\$3,968.25	2014-2015 Per Capita:	\$9,126.98
2015-2016 Local Expenditures:	\$1,900,000.00	2015-2016 Local + State Expenditures:	\$4,400,000.00
2015-2016 Child Count:	501	2015-2016 Child Count:	501
2015-2016 Per Capita:	\$3,792.42	2015-2016 Per Capita:	\$8,782.44
Pass ?	Yes	Pass ?	No

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Figure -35-

Virginia Department of Education			
2015 - 2016 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)			
Reductions Summary	Approved Totals	Pending Totals	Starting Amount = -\$88,095.23
			Not Approved Totals
Voluntary Departures §300.204(a)	\$30,000.00	\$0.00	\$0.00
Decrease in Enrollment §300.204(b)	\$11,377.25		
Termination of Costly Expenditures §300.204(d)	\$16,717.99	\$0.00	\$0.00
Termination Services to Students §300.204(c)	\$30,000.00	\$0.00	\$0.00
Increase in Allocated Award §300.205	\$0.00		
<b>Total Approved Reductions</b>	<b>\$88,095.24</b>		
<b>Difference (Starting Amount + Total Possible Reductions)</b>	<b>\$0.01</b>		
Pending/Approved DOE Approval Expenditures:		<b>MET</b>	

If the final status for a division is failure to meet their MOE requirement, VDOE would have to pay the amount of the division shortfall to the U.S. Department of Education. VDOE would then establish a payment plan for the division to reimbursement VDOE. Federal funds cannot be used to make this payment.

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Figure -36-

- Figure 37 displays a PDF copy of the Verification Report. The report indicates whether the division has met or has not met its IDEA MOE requirement and indicates the required level of effort for local expenditures, local plus state expenditures, local per capita amount and state plus local per capita amount needed to meet the IDEA MOE requirement for the next school year. It also includes some language relating to the amendments in the federal regulations.
- The Verification Report cannot be accessed and generated until a notice of an approval email has been received by the submitter.

Virginia Department of Education  
2015 - 2016 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)  
Public Schools  
November 30, 2016

Superintendent  
Public Schools

The final regulation related to Local Education Agency (LEA) Maintenance of Effort (MOE) was published in the Federal Register on Tuesday, April 28, 2015, effective date of July 1, 2015. These amendments revise the regulations governing the requirement that the LEA maintains fiscal effort. The rule, as provided in §300.203(c), applies to LEAs that fail to maintain effort and provides that, in the fiscal year after an LEA fails to maintain effort, the level of effort the LEA must meet under §300.203 is the level of effort that would have been required in the absence of that failure, not the LEA's actual reduced level of expenditures.

Initially, Public Schools did not meet its IDEAMOE requirement after applying the subsequent years rule to each of the tests available to the LEA under the IDEA for FY 2016. The reported data for FY 2016 were compared against data reported the last time the division met its IDEAMOE requirement using the subsequent years rule. Initially, Public Schools was under its required level of effort by the following amounts: \$164,552.22 (local expenditures), \$200,000.00 (local + state expenditures), \$88,095.24 (local per capita), \$172,619.05 (local + state per capita).

Under §300.204 of the IDEA, school division are allowed certain exceptions to required expenditures. The following exceptions have been identified to offset your division's MOE shortfall:

Allowable exception under §300.204a (voluntary departures):	\$30,000.00
Allowable exception under §300.204b (decrease in enrollment):	\$11,377.25
Allowable exception under §300.204c (termination services to students):	\$30,000.00
Allowable exception under §300.204d (termination of costly expenditures):	\$16,717.99
Allowable exception under §300.205 (Increase in allocated award):	\$0.00
<b>Total allowable exceptions to FY2016 expenditures:</b>	<b>\$88,095.24</b>
Dollar amount still under the required level of effort:	\$0.00

Following an analysis of exceptions identified as allowable under the IDEA, your school division has MET its IDEA MOE requirements for FY 2016 using one or more of the tests available. The required level of effort that your division must meet for your FY 2017 IDEA MOE is \$1,976,456.98 for local expenditures, \$4,511,904.76 for local plus state expenditures, \$3,792.42 for local per capita amount or \$8,952.19 for local plus state per capita amount.

If you have any questions about the above information, please contact Emily Boothe, Spec. Educ Data Spec, at emilia.boothe@doe.virginia.gov or at 804-225-2701 or Tracie Coleman, Spec. Educ. Budget & Finance Mgr, at tracie.coleman@doe.virginia.gov or at 804-225-2704. Please fax your signed verification report to 804-371-8796.

Your signature below acknowledges the accuracy of your IDEA MOE data submission and confirms your awareness of the required level of effort.

Sincerely,

Tracie Coleman, Spec. Educ. Budget & Finance Mgr.  
Division of Special Education and Student Services

Superintendent's Signature \_\_\_\_\_ Date \_\_\_\_\_

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Figure -37-

- This Verification Report should be signed and dated by the Division Superintendent or the Superintendent's designee and sent to the VDOE either by fax at (804) 371-8796 or through SSWS Drop-box to [Emilia Boothe](#) or [Tracie L. Coleman](#). **This report should be sent to VDOE within two weeks after the approval notice is received. Failure to send VDOE a copy of the signed verification report on time will render the division's submission incomplete and will affect the division's local determination matrix.**