

# **VIRGINIA DEPARTMENT OF EDUCATION**

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

### **Maintenance of Effort (MOE)**

### **IDEA MOE Application User's Manual**

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 (IDEA MOE) Web-based application. Information entered into the application will be used to assist the 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 previous year.

The MOE Tests and a review of any possible allowable exceptions will be conducted using the IDEA MOE 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 IDEA MOE 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. Contact the division's SSWS administrator to obtain an SSWS log-in ID and password and to be granted access rights to this application. If the IDEA MOE application is not available within the user's menu, the local SSWS administrator should also be contacted to assist the user with obtaining an SSWS log-in ID and password.

- 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.

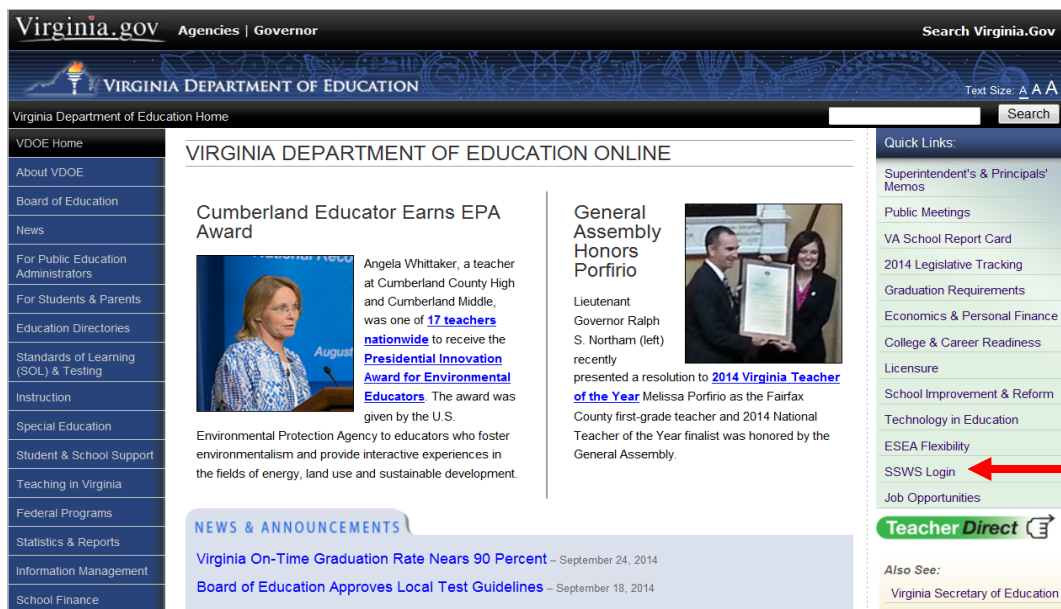


Figure -1-

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

SSWS Login

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](#)

SSWS Instructions  
Production  
Test

Figure -2-

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

SSWS Login

Single Sign-on for Web Systems (SSWS)

SSWS Login

Please Enter Your Password

Password:

Login

[I Forgot My Password](#)

[Start of Page](#)

SSWS Instructions  
Production  
Test

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 receive access rights.

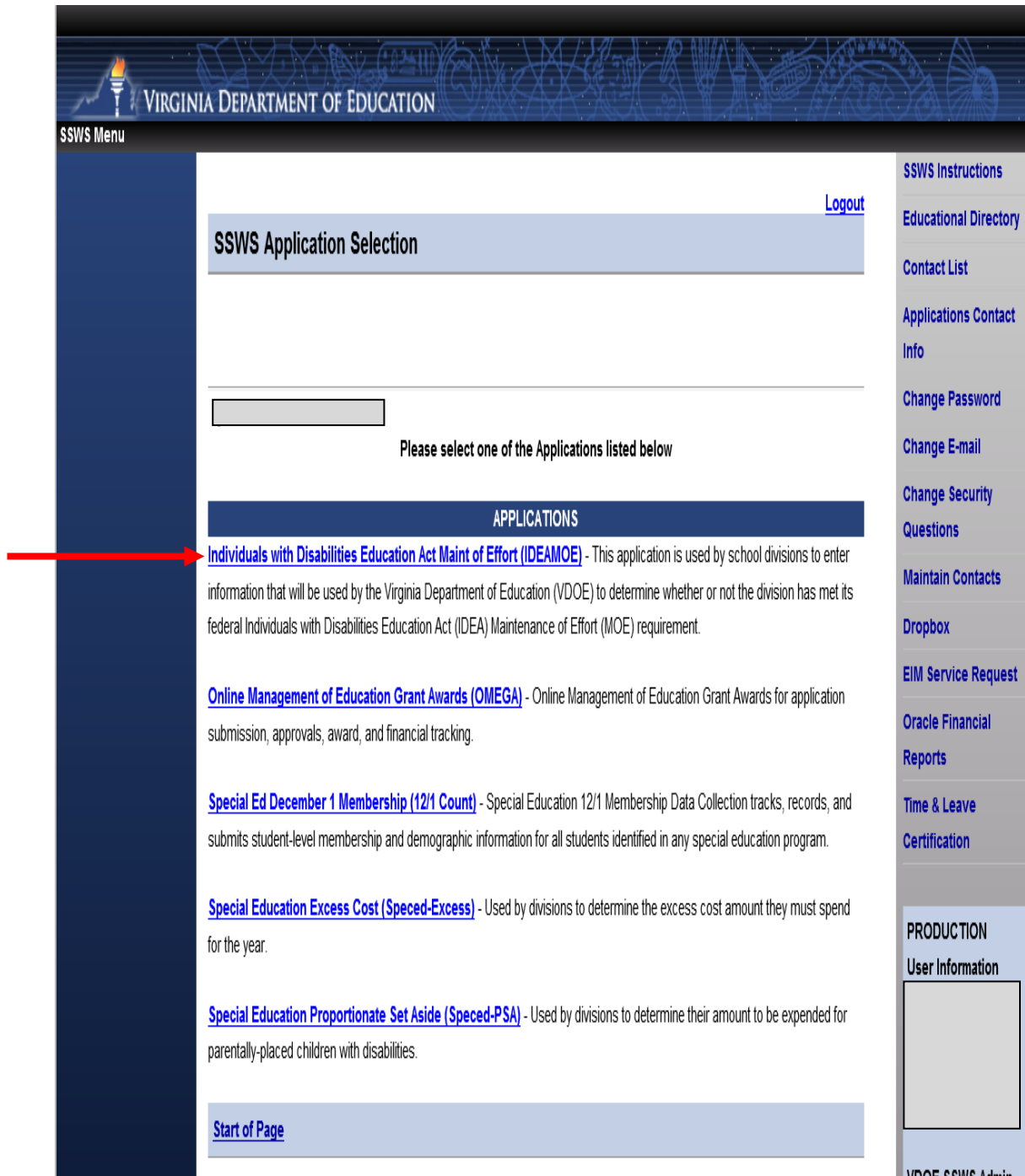


Figure -4-

- 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 (SFY 2014). It also displays the previous year's (SFY 2013) submitted MOE data (see Figures 6 & 7). 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.
  - Maintain Exception Report (Figures 34 & 35) – 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 submission of the IDEA MOE expenditures to the VDOE.
  - Verification Report (Figures 15 & 36) – This is a type of report that the division's superintendent or a designee has to certify that data submitted have been verified for accuracy. The report can be viewed, but **should not** be signed and returned until data submitted to the VDOE has been approved. Approval will be received via e-mail.

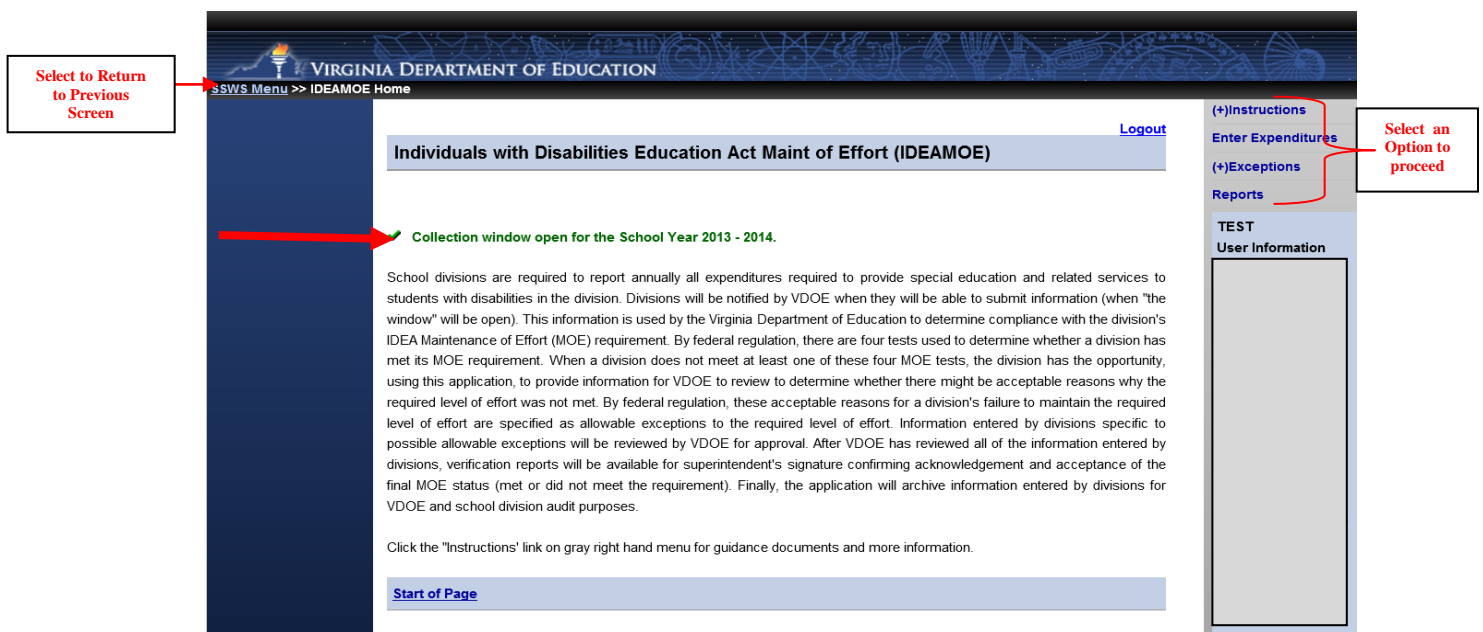


Figure -5-

- Figure 6 displays the screen when the user selects the “**Enter Expenditures**” option from the menu. The screen shows the auto-generated prior year’s (i.e., SFY 2013) reported state and local expenditures and the current year (i.e., SFY 2014) that are open for entries.

**Enter Expenditures**

FUND SOURCE	Prior Year	Current Year
State Funds	\$1,239,716.00	\$
Local Funds	\$8,500,000.00	\$

Buttons: Save, Save and Next ->

Figure -6-

- Figure 7 displays the screen after the state and local expenditures for special education and related services for the current year (i.e., SFY 2014) are entered. Each entry must represent actual expenditures and must be consistent with federal and state regulations and guidance as outlined in Attachment A. Once the division’s state expenditures and local expenditures are entered, the user can click the “**Save**” button to save the information or click the “**Save and Next**” button at the bottom of the screen to navigate to the next screen of the application.

**Enter Expenditures**

FUND SOURCE	Prior Year	Current Year
State Funds	\$1,239,716.00	\$ 1,300,000.00
Local Funds	\$8,500,000.00	\$ 8,500,000.00

Buttons: Save, Save and Next ->

Navigation links on the right: (+)Instructions, Enter Expenditures, (+)Exceptions, Reports, TEST, User Information

Figure -7-

- Figure 8 displays after the user selects the **“Save and Next”** button in the previous screen. The IDEA MOE application will automatically display whether the division has met its IDEA MOE requirement based on the state and local expenditures entered.

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

Once the user has confirmed the accuracy of the local and state expenditures entered, the user should click the **“Submit to DOE”** button at the bottom of the screen.

**Virginia Department of Education**  
SWS Menu >> IDEAMO Home >> Maintain Exceptions

[Logout](#)

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

✓ Data Saved successfully.

**Maintain exceptions**

DIVISION NAME:  SCHOOL YEAR: 2013-2014  
Status: Not Submitted

MOE TEST 1		MOE TEST 2	
Current Year Local Expenditures:	8,500,000.00	Current Year Local + State Expenditures:	9,800,000.00
Prior Year Local Expenditures:	8,500,000.00	Prior Year Local + State Expenditures:	9,739,716.00
Year to Year Comparison of Expenditures:	0.00	Year to Year Comparison of Expenditures:	60,284.00
Pass ?	Yes	Pass ?	Yes

MOE TEST 3		MOE TEST 4	
Prior Year Local Expenditures:	8,500,000.00	Prior Year Local + State Expenditures:	9,739,716.00
Prior Year Child Count:	575	Prior Year Child Count:	575
Prior Year Per Capita:	14,782.6087	Prior Year Per Capita:	16,938.6365
Current Year Local Expenditures:	8,500,000.00	Current Year Local + State Expenditures:	9,800,000.00
Current Year Child Count:	570	Current Year Child Count:	570
Current Year Per Capita:	14,912.2807	Current Year Per Capita:	17,192.9825
Pass ?	Yes	Pass ?	Yes

Your division has MET its MOE requirement. Please select the Verification Report icon from the gray area on the right side to print and sign the Superintendent's Verification Report. Upon finalizing and verifying expenditures entered, please press the submit button below.

[Start of Page](#)

[Submit to DOE](#)

Navigation links on the right: (+)Instructions, Enter Expenditures, (-)Exceptions, Maintain Exceptions, Reports

Figure -8-



- Figure 9 illustrates the screen that displays when the user selects the “**Submit to DOE**” button.

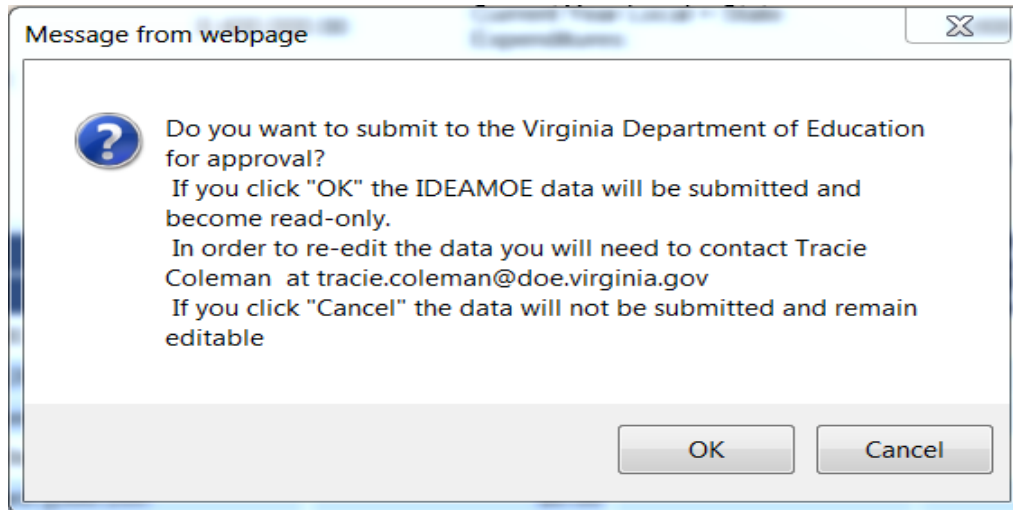


Figure -9-

- Figure 10 illustrates the screen that displays when the user clicks the “**OK**” option in Figure 9. Once submitted, the collection window closes and the division cannot make changes. However, the division can view information submitted.

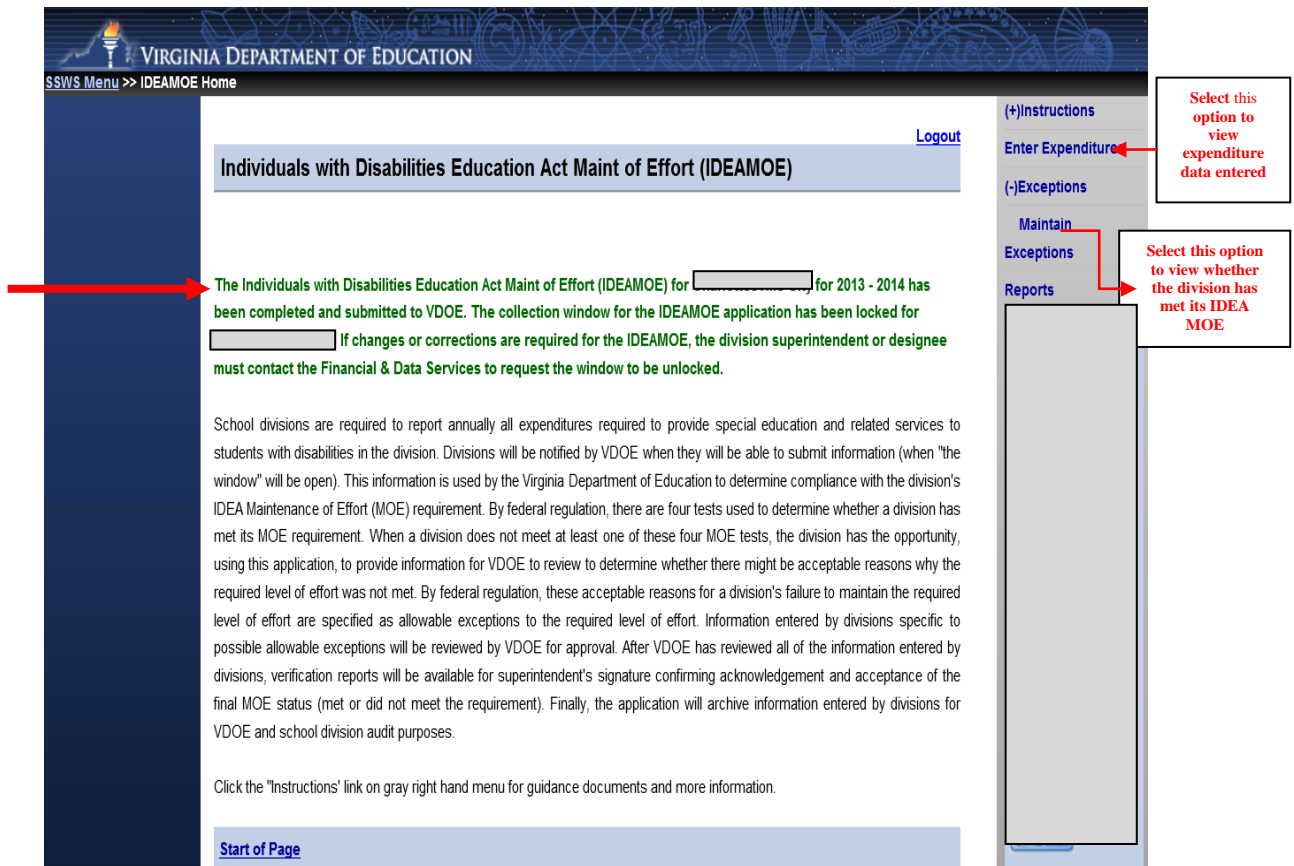


Figure -10-

- Figure 11 illustrates the screen that displays when the user clicks the “**Maintain Exceptions**” option from the menu. Note that the window displays the status as “**Pending Approval.**” The status will change either to “**Approved**” or “**Revisions Required.**”

**VIRGINIA DEPARTMENT OF EDUCATION**  
SWS Menu >> IDEAMOE Home >> Maintain Exceptions

[Logout](#)

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

**Maintain exceptions**

DIVISION NAME:  SCHOOL YEAR: 2013-2014  
Status: Pending Approval

MOE TEST 1		MOE TEST 2	
Current Year Local Expenditures:	8,500,000.00	Current Year Local + State Expenditures:	9,800,000.00
Prior Year Local Expenditures:	8,500,000.00	Prior Year Local + State Expenditures:	9,739,716.00
Year to Year Comparison of Expenditures:	0.00	Year to Year Comparison of Expenditures:	60,284.00
Pass ?	Yes	Pass ?	Yes

MOE TEST 3		MOE TEST 4	
Prior Year Local Expenditures:	8,500,000.00	Prior Year Local + State Expenditures:	9,739,716.00
Prior Year Child Count:	575	Prior Year Child Count:	575
Prior Year Per Capita:	14,782.6087	Prior Year Per Capita:	16,938.6365
Current Year Local Expenditures:	8,500,000.00	Current Year Local + State Expenditures:	9,800,000.00
Current Year Child Count:	570	Current Year Child Count:	570
Current Year Per Capita:	14,912.2807	Current Year Per Capita:	17,192.9825
Pass ?	Yes	Pass ?	Yes

Your division has MET its MOE requirement. Please select the Verification Report icon from the gray area on the right side to print and sign the Superintendent's Verification Report. Upon finalizing and verifying expenditures entered, please press the submit button below.

[Start of Page](#)

**TEST**

Figure -11-

- The submitter of the IDEA MOE information will receive an e-mail 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 e-mail notification advising the submitter to print and fax VDOE a copy of the Verification Report signed by the Division Superintendent.
- If revisions are required, the submitter will receive an e-mail indicating “**Revisions Required.**” The submitter will need to make revisions within the IDEA MOE 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 e-mail notification advising the submitter to print and fax VDOE a copy of the Verification Report signed by the Division Superintendent.
  - 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 division should not submit the Verification Report until a notice of approval is received.



- Figure 12 displays the screen after the user selects the “**Reports**” option from the menu located on the right side of the screen. There are two types of reports the user can select.
  - Maintain Exception Report (Figures 34 & 35) – 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 anytime after submission and need not be submitted to the VDOE.
  - Verification Report (Figures 15 & 36) – This is a type of report that the division’s superintendent or a designee has to certify that data submitted have been verified for accuracy. The report can be viewed, but **should not** be signed and returned until data submitted to the VDOE has been approved. Approval will be received via e-mail.

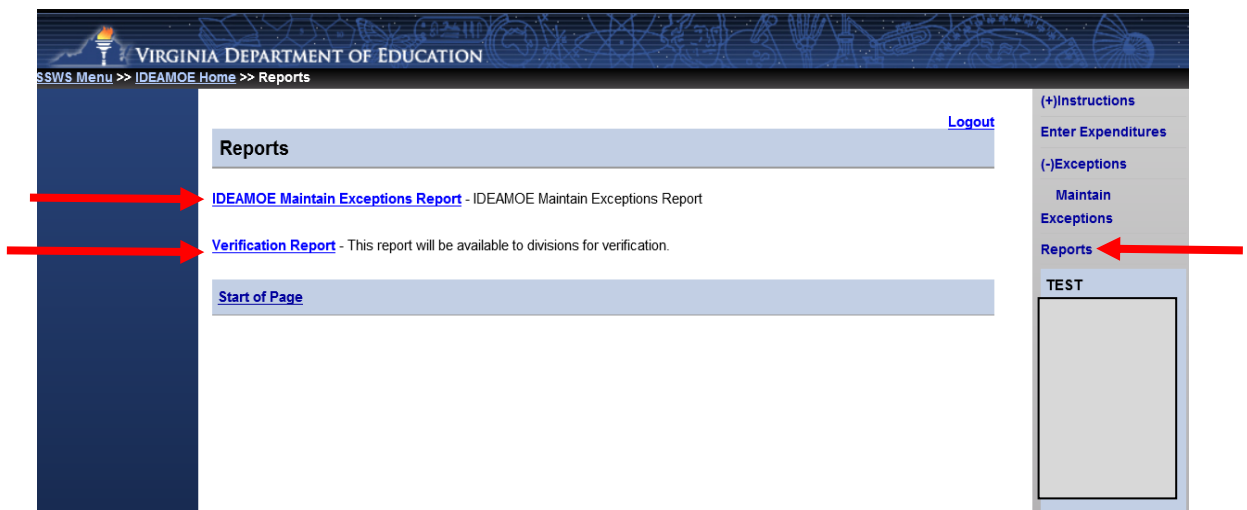


Figure -12-

- Figure 13 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.

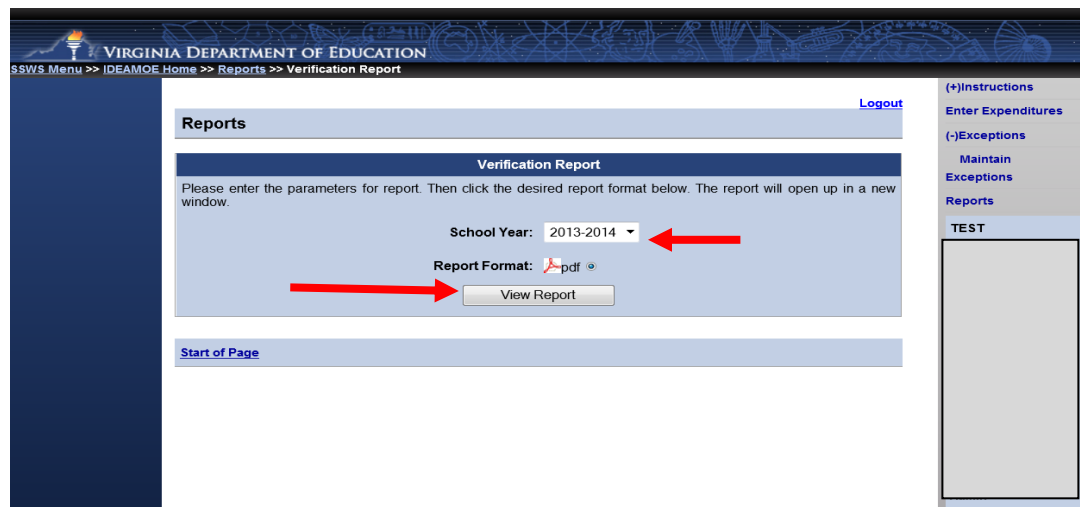


Figure -13-

- 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 14. Click the “**Open**” option to display a PDF version of the verification report.

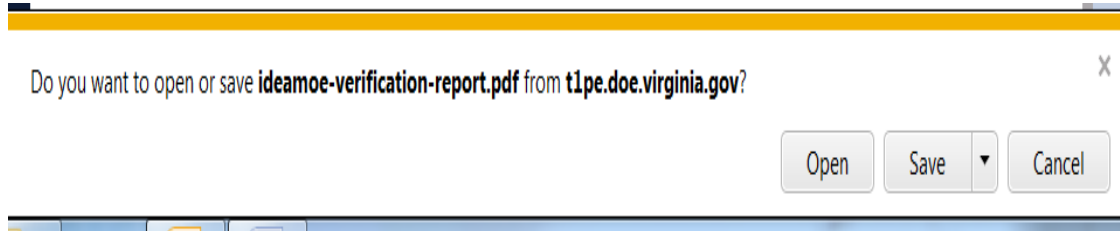


Figure -14-

- Figure 15 illustrates a replica of the Verification Report when the division has met the IDEA MOE requirement using one or more of the tests available (see Attachment A concerning the four initial “tests”).

Virginia Department of Education  
XXXX-XXXX

Date \_\_\_\_\_

XXXXXX, Superintendent  
XXXXXX Public Schools  
XXXXXX  
XXX, VA XXX

Dear XXXXX:

This notification confirms (blank division) has met its FY xxxx Individuals with Disabilities Education Act (IDEA) Maintenance of Effort (MOE) requirement.

Your signature below confirms your receipt of this notice.

If you have any questions about the above information, please contact Tracie Coleman at [tracie.coleman@doe.virginia.gov](mailto:tracie.coleman@doe.virginia.gov) or at 804-225-2704. Please fax your verification report to 804-371-8796.

Sincerely,

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

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

\_\_\_\_\_  
Date

Figure -15-

If the division has met its IDEA MOE requirement based on one or more of the four “tests” outlined in Attachment A, the division does not need to perform any of the steps on page 12.



If the division has **not** met its IDEA MOE requirement based on one or more of the four “tests” outlined in Attachment A, the division needs to perform the following steps.



The following instructions and illustrations are to be used if the division has **not** met its IDEA MOE requirement based on the four initial “tests” available under §300.203 of the IDEA regulations.

- Figure 16 illustrates a division that has **not** met its IDEA MOE requirement based on the four “tests.” Click the “Next” button to navigate to allowable exceptions §300.204(b) – *decrease in the enrollment of children with disabilities*.

SSWS Menu >> IDEAMOE Home >> Maintain Exceptions

Logout

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

Maintain exceptions			
DIVISION NAME:		SCHOOL YEAR: 2013-2014	
Status: Approved			
<b>MOE TEST 1</b>		<b>MOE TEST 2</b>	
Current Year Local Expenditures:	8,400,000.00	Current Year Local + State Expenditures:	9,600,000.00
Prior Year Local Expenditures:	8,500,000.00	Prior Year Local + State Expenditures:	9,739,716.00
Year to Year Comparison of Expenditures:	-100,000.00	Year to Year Comparison of Expenditures:	-139,716.00
Pass ?	No	Pass ?	No
<b>MOE TEST 3</b>		<b>MOE TEST 4</b>	
Prior Year Local Expenditures:	8,500,000.00	Prior Year Local + State Expenditures:	9,739,716.00
Prior Year Child Count:	575	Prior Year Child Count:	575
Prior Year Per Capita:	14,782.6087	Prior Year Per Capita:	16,938.6365
Current Year Local Expenditures:	8,400,000.00	Current Year Local + State Expenditures:	9,600,000.00
Current Year Child Count:	570	Current Year Child Count:	570
Current Year Per Capita:	14,736.8421	Current Year Per Capita:	16,842.1053
Pass ?	No	Pass ?	No
<b>Possible Starting Amounts</b>			
Year to Year Comparison of Local Expenditures:	(100,000.00)		
Year to Year Comparison of Local + State Expenditures:	(139,716.00)		
Next ->			

(+)Instructions  
Enter Expenditures  
(-)Exceptions  
Maintain  
Exceptions  
300.204b  
300.204a  
300.204c  
300.205  
300.204d  
Summary  
Reports  
TEST

User can also navigate to the any of the allowable exceptions available. See Attachment A for guidance.

Figure -16-

- Figure 17 displays the allowable exception available under §300.204(b) – *decrease in the enrollment of children with disabilities*. This allowable exception is auto calculated when applicable to the division; thus adjusting the amount of the division's required MOE amount.
- Figure 18 displays the screen if §300.204(b) allowable exception is not applicable.
- The application has two options available that the user will need to select prior to proceeding. "**Option 1**" displays the local funds expenditure shortfall and "**Option 2**" displays the state plus local funds expenditure shortfall. If a selection is not made, the system will default to the option with the highest expenditure amount. After selecting the radio button next to "**Option 1**" or "**Option 2**" click "**Next**" to proceed to the next allowable exception screen (300.204a).

**VIRGINIA DEPARTMENT OF EDUCATION**  
SSWS Menu >> IDEAMOE Home >> Decrease in Enrollment §300.204(b)

**Decrease in Enrollment §300.204(b)** [Logout](#)

Section §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 amount for the division as displayed below. You must choose a starting amount before entering possible exceptions. Please choose either Option 1 or Option 2 below. Option 1 represents expenditures paid using local funds and Option 2 represents expenditures paid using 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**

Option 1 Local Expenditures: (100,000.00) ☒

Option 2 Local + State Expenditures: (139,716.00) ☐

**Decrease in Enrollment (§300.204b) Calculation:**  
Year to Year Comparison of Expenditures = (Year to Year Comparison of Child Count \* Current Year Per Capita)

Option 1: Local Funds:		Option 2: Local + State Funds:	
Year to Year Comparison of Child Count:	5.0	Year to Year Comparison of Child Count:	5.0
Current Year Per Capita:	14,736.8421	Current Year Per Capita:	16,842.1053
Decrease in Enrollment:	(73,684.21)	Decrease in Enrollment:	(84,210.53)
<b>Remaining Shortage:</b>	<b>(26,315.79)</b>	<b>Remaining Shortage:</b>	<b>(55,505.47)</b>

[Next ->](#)

**TEST**

Figure -17-

**VIRGINIA DEPARTMENT OF EDUCATION**  
SSWS Menu >> IDEAMOE Home >> Decrease in Enrollment §300.204(b)

**Decrease in Enrollment §300.204(b)** [Logout](#)

Section §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 amount for the division as displayed below. You must choose a starting amount before entering possible exceptions. Please choose either Option 1 or Option 2 below. Option 1 represents expenditures paid using local funds and Option 2 represents expenditures paid using 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.

**You do not qualify for the decrease in enrollment 300.204(b) calculation since there is no reduction in child count. Please choose one of the two starting amount below to continue.**

**Possible Starting Amounts**

Year to Year Comparison of Local Expenditures: (100,000.00) ☒

Year to Year Comparison of Local + State Expenditures: (139,716.00) ☐

[Next ->](#)

[Start of Page](#)

Figure -18-

- Figure 19 displays after the user selects the “**Next**” button as illustrated in Figures 17 and 18. The user can choose to begin considering allowable exception 300.204(a) or choose one of the other allowable exceptions listed on the right side of the screen. Refer to Attachment A for guidance concerning each allowable exception.
- §300.204(a) is used when the school division has identified personnel, over the course of the previous school year that have left the school division employment through their own choice. Figure 17 displays the initial screen for entering §300.204(a) allowable exceptions. 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 either click “**Next**” at the bottom of the screen or select one of the options from the menu of allowable exceptions located on the right side of the screen (i.e., 300.204c or 300.204d).

Figure 19 is a screenshot of the Virginia Department of Education SWS Menu. The main heading is "Voluntary Departures §300.204(a)". Below this is a table with columns: Departure Type, Position Title, Salary, New Salary, Difference, Status, and Action. The table currently shows "No Data Available". Below the table are two buttons: "Add New Personnel" and "Next ->". To the right of the table is a sidebar with a "List of Allowable Exceptions" menu. The menu items are: 300.204b, 300.204a, 300.204c, 300.205, 300.204d, and Summary. A red box highlights the "Add New Personnel" button. A red arrow points from a text box on the left to the "Add New Personnel" button. Another red arrow points from a text box on the right to the "Next ->" button. A third red arrow points from a text box on the right to the "List of Allowable Exceptions" menu.

Figure -19-

- Figure 20 displays when the user clicks the “**Add New Personnel**” button. The user should enter personnel information in all fields marked by an asterisk (\*). See instructions starting on page 15 defining each of the fields below.

Figure 20 is a screenshot of the "Personnel" form. The form contains the following fields:

- \* Departure Type: Retired
- \* Position Title: Teacher
- \* School Type: Elementary
- \* Position Number: 456789
- \* Employment Type: Full Time
- \* Was it the staff member's own decision to leave the division? Yes
- \* Was the position paid with federal funds? No
- \* Was the position filled during the current school year? Yes
- \* Original Salary: 50,000.00
- \* Effective Date: 06/30/2013
- \* Employee Id#: 12345
- New Salary: 40,000.00
- Effective Date: 08/01/2013
- Employee Id#: 3456
- Explanation:
- Add New Salary
- Difference: \$10,000.00
- \* Division Comments
- \* DOE Comments

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 should be voluntary.**
  - **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 300.204a.
  - **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 300.204a.
  - **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 7/01/12 and 6/30/13) 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 7/01/13 and 6/30/14) 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 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 **“Save”** button. Once saved the screen shown in Figure 21 will display.
- 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 will need to adjust the information entered since the division cannot report differences that are greater than the amount of the shortage.
  - 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 proceed to either allowable exceptions 300.204(c) or 300.204(d).
  - 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.
- Selecting the **“Next”** button will take the user to the next allowable exception available, (i.e., 300.204c) or the user can select the “300.204(d)” option from the menu on the right side of the screen. If the **“Remaining Shortage”** field shows a **“\$0”** the application will proceed to the summary page which will show the division meeting the MOE after allowable exceptions are entered as illustrated in Figure 28, page 22 of this document.

SWS Menu >> IDEAMOE Home >> Voluntary Departures §300.204(a)

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

Voluntary Departures §300.204(a)				Remaining Shortage: \$-16,315.79		
Departure Type	Position Title	Salary	New Salary	Difference	Status	Action
Retired	Teacher	50,000.00	40,000.00	10,000.00	Pending Approval	<a href="#">View</a>
<b>PENDING TOTAL</b>		\$50,000.00	\$40,000.00	\$10,000.00		
<b>APPROVED TOTAL</b>		\$0.00	\$0.00	\$0.00		

[Start of Page](#)

Summary screen for allowable exception 300.204a

**Exceptions**

[300.204b](#)

[300.204a](#)

[300.204c](#)

[300.205](#)

[300.204d](#)

[Summary](#)

[Reports](#)

Figure -21-

- Figure 22 displays the screen for allowable exception 300.204(c). §300.204(c) is used when the school division has a termination of services to students. See Attachment A for guidance concerning this allowable exception. Once the guidance is reviewed, the division will need to determine if 300.204(c) is applicable.
- If 300.204(c) is applicable, the user will click the “**Add New Student**” button to enter expenditures.
- If 300.204(c) is not applicable, the user will select the “**Next**” button at the bottom of the menu or select one of the allowable exceptions listed on the right side of the screen.

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

Logout

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

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

Remaining Shortage: \$-16,315.79

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>

(+)Instructions  
Enter Expenditures  
(-)Exceptions  
Maintain

300.204c  
300.205  
300.204d  
Summary  
Reports  
TEST  
User Information

Summary Screen for allowable exception 300.204c

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 that were not included as an expense during the current school reporting year.
- Once information is entered, the user will click the “**Save**” button to return to the 300.204(c) summary page (i.e., Figure 22). Note: Numbers entered are for illustration purposes only.

The screenshot shows a web application interface for 'Individuals with Disabilities Education Act Maintenance of Effort (IDEA)'. The breadcrumb trail at the top reads: 'SSWS Menu >> IDEAMOE Home >> Termination Services to Students §300.204(c) >> Student'. The main title is 'Individuals with Disabilities Education Act Maintenance of Effort (IDEA)'. Below this is a section titled 'Student' with a dark blue header. The form contains the following fields:

- \* Program Code: A dropdown menu with the selected value 'Has left the jurisdiction of the agency'.
- \* State Testing ID: A text input field containing '32478'.
- \* Cost Associated: A text input field containing '10,000.00'.
- \* Division Comments: A large text area.

At the bottom of the form is a 'Save' button. Below the form is a section for 'DOE Comments' with a text area. On the right side of the screen is a vertical navigation menu with the following items: '(+)Instructions', 'Expenditures', 'Exceptions', 'Maintain', 'Exceptions', '300.204b', '300.204a', '300.204c' (highlighted), '300.204d', 'Summary', 'Reports', 'TEST', 'User Information', and 'ideamoe div 104'. A speech bubble points to the '300.204c' item in the menu, containing the text: 'Detail Screen for allowable exception 300.204c'.

Figure -23-

- Figure 24 displays the summary screen for 300.204(c) entries.
  - If the “**Remaining Shortage**” amount is a positive number, the user will need to adjust the information entered since the division cannot report differences that are greater than the amount of the shortage.
  - 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 or proceed to allowable exceptions 300.204(d) or select a different allowable exception using the menu on the right side of the screen (i.e., 300.204a).
  - 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.
- Refer to the instructions in Figure 28, page 22 of this document if this is the last allowable exception to be entered and the remaining shortage field shows a “\$0.” Note: Information entered is for illustration purposes only.

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

[Logout](#)

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

✓ Data Saved successfully.

Section §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: \$-6,315.79	
Program Code	STI	Cost Associated	Status
Has left the jurisdiction of the agency	32478	10,000.00	Pending Approval
<a href="#">Add New Student</a> <a href="#">Next -&gt;</a>		<a href="#">View</a>	

SUMMARY			
Exceptionally Costly Program	Number of Students	Reported Cost Associated	Approved Cost
Has left the jurisdiction of the agency	1	10,000.00	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>\$10,000.00</b>	<b>\$0.00</b>

(+)Instructions

Enter Expenditures

(-)Exceptions

Maintain

Exceptions

300.204b

300.204a

300.204c

300.205

300.204d

Summary

Reports

TEST

User Information

Figure -24-

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

SSWS Menu >> IDEAMO Home >> Termination of Costly Expenditures §300.204(d)

Logout

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMO)

✓ Data Saved successfully.

Termination of Costly Expenditures §300.204(d)				Remaining Shortage: \$-6,315.79		
Program Code	Program Name	FY 2013 Cost	FY 2014 Cost	Difference	Status	Action
No Data Available						

Add New Program Next ->

Start of Page

(+)Instructions  
Enter Expenditures  
(-)Exceptions  
Maintain Exceptions  
300.204b  
300.204a  
300.204c  
300.205  
300.204d  
Summary  
Reports

Figure -25-

- Figure 26 displays the screen when 300.204(d) is an applicable allowable exception for the division. To enter expenditures, first select the reason for the termination of such costs under the “**Program Type**” drop down box. After selecting the program type, enter all information as required in the fields marked by an asterisk (\*) and the box checked. Click the “**Save**” button when finished. Click the “**Add New Program**” for each additional entry; otherwise click “**Next.**”

Program

\* Program Type Computer Software

\* Project Name IEP

Purchase Order Number 4567

Confirm that you had comparable costs in Previous years ☒

\*FY 2013 Cost 6,315.79 FY 2014 Cost 0.00

Attach a copy of your receipts, purchase orders, and/or architecture design

File Name: Browse...

\* Division Comments

Save

DOE Comments

Figure -26-



- Figure 27 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 2013-14) and previous year (i.e., SFY 2012-13) total award amount and the auto-calculated maximum amount for MOE reduction if applicable (50% of excess allocation). **For divisions required to set aside 15% of its part B federal fund for 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 section does not require entries from users since all the information are pre-populated and the system will calculate and determine if this provision is applicable or not.

[Logout](#)

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

Allowable Exception §300.205:  
"...Adjustment to local fiscal efforts in certain fiscal years..."

The allowable exception 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 exception 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). Also, 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.

Current Year's Award Amount:	\$0.00
Previous Year's Award Amount:	\$0.00
Increase:	\$0.00
Maximum Available for MOE Reduction:	\$0.00
CEIS Set Aside:	\$90,000.00
<b>Allowable Exception Amount:</b>	<b>\$0.00</b>

[Next ->](#)

[Start of Page](#)

Figure -27-

- Figure 28 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 a “0”; otherwise the division will need to make an adjustment to zero out the difference before submitting the Web application. If the division is ready to submit, click the “**Submit to DOE**” button. If the division 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.

SSWS Menu >> IDEAMOE Home >> Summary [Logout](#)

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

Summary			
DIVISION NAME: Charlottesville City		SCHOOL YEAR: 2013-2014	
<b>MOE TEST 1</b>		<b>MOE TEST 2</b>	
Current Year Local Expenditures:	8,400,000.00	Current Year Local + State Expenditures:	9,600,000.00
Prior Year Local Expenditures:	8,500,000.00	Prior Year Local + State Expenditures:	9,739,716.00
Year to Year Comparison of Expenditures:	-100,000.00	Year to Year Comparison of Expenditures:	-139,716.00
Pass ?	No	Pass ?	No
<b>MOE TEST 3</b>		<b>MOE TEST 4</b>	
Prior Year Local Expenditures:	8,500,000.00	Prior Year Local + State Expenditures:	9,739,716.00
Prior Year Child Count:	575	Prior Year Child Count:	575
Prior Year Per Capita:	14,782.6087	Prior Year Per Capita:	16,938.6365
Current Year Local Expenditures:	8,400,000.00	Current Year Local + State Expenditures:	9,600,000.00
Current Year Child Count:	570	Current Year Child Count:	570
Current Year Per Capita:	14,736.8421	Current Year Per Capita:	16,842.1053
Pass ?	No	Pass ?	No

Reductions Summary		Starting Amount = \$-100,000.00	
	Approved Totals	Pending Totals	Not Approved Totals
Voluntary Departures §300.204(a)	\$0.00	\$10,000.00	\$0.00
Decrease in Enrollment §300.204(b)	\$73,684.21		
Termination of Costly Expenditures §300.204(d)	\$0.00	\$6,315.79	\$0.00
Termination Services to Students §300.204(c)	\$0.00	\$10,000.00	\$0.00
Increase in Allocated Award §300.205	\$0.00		
<b>Total Approved Reductions</b>	<b>\$73,684.21</b>		
<b>Difference (Starting Amount + Total Possible Reductions)</b>	<b>\$-26,315.79</b>		

**Pending DOE Approval Expenditures:** **MEET**

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.

(\*)Instructions

Enter Expenditures

(-)Exceptions

Maintain Exceptions

300.204b

300.204a

300.204c

300.205

300.204d

Summary

Reports

TEST

User Information

ideamoe\_div\_104

ideamoe\_div\_104

ideamoe\_div\_104

Charlottesville City (104)

Local SSWS Admin

Gertrude A. Ivory

434-245-2939

Local SSWS Backup Admin

David A. Uhlig

434-245-2955

Local Application Contact (IDEAMOE)

Edward C. Gillaspie

434-245-2941

Figure -28-

- Figure 29 illustrates the screen when the user selects the “**Submit to DOE**” button.

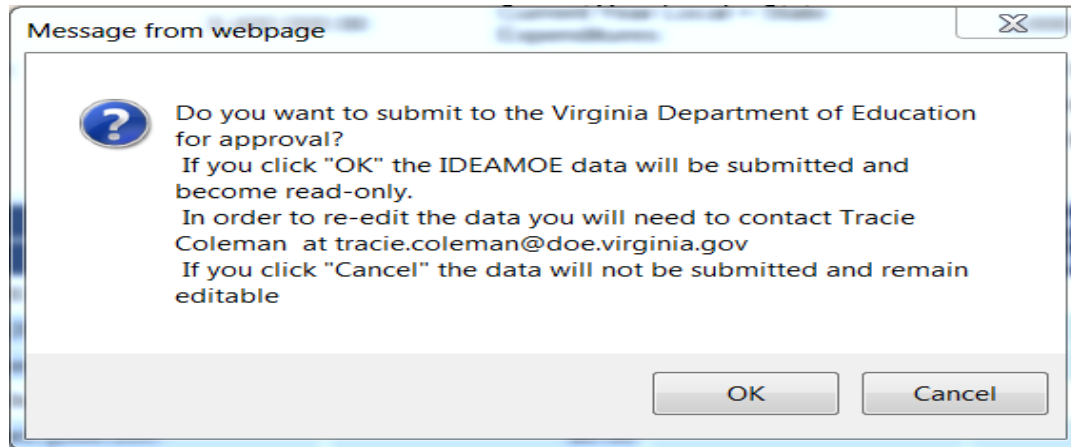


Figure -29-

- Figure 30 displays the screen when the user clicks the “**OK**” option from the menu above. Once submitted, the collection window closes and the division cannot make changes. However, the division can view the information submitted.

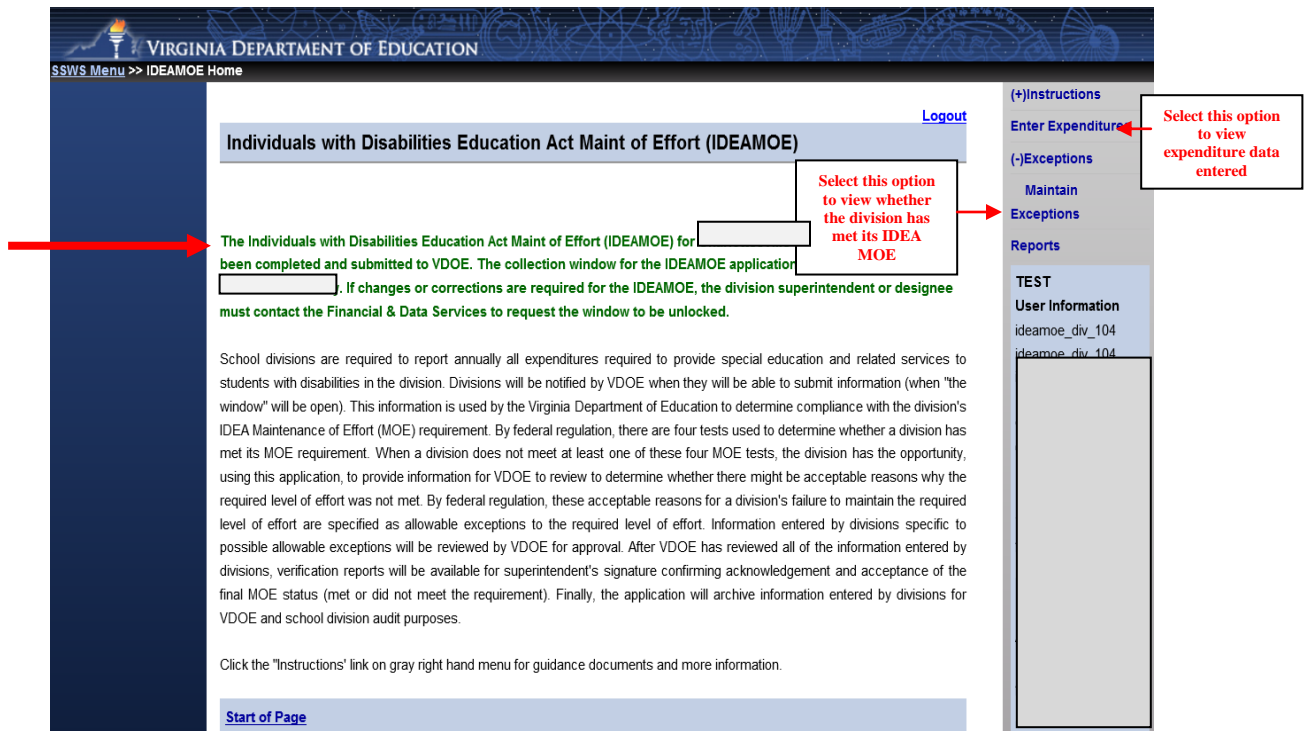


Figure -30-

**The user will receive an e-mail notification when the IDEA MOE information submitted has been approved by the VDOE. The user should not proceed to generate the verification report until an approval notification has been received.**



**Once an approval e-mail has been received by the submitter, the user should proceed to the “Reports” section of the application. Instructions and illustrations are on the next page.**



- Figure 31 displays when the “**Reports**” button is selected from the menu on the right side of the application. There are two types of reports the user can select.
  - Maintain Exception Report (Figures 34 & 35) – This type of report shows the four (4) MOE tests and the division’s MOE status for the particular year selected. The report can be generated anytime after submission and need not be submitted to the VDOE.
  - Verification Report (Figures 15 & 36) – This is a type of report that the division’s superintendent or a designee has to certify that data submitted have been verified for accuracy. The report can be viewed, but **should not** be signed and returned until data submitted to the VDOE has been approved. Approval will be received via e-mail.
- Divisions will be notified by e-mail about the status of submission.
  - If the e-mail indicates the data submission has been “**Approved**,” the division will be advised to print and send to the VDOE a copy of the Verification Report signed by the Superintendent.
  - If the e-mail indicates the data submission requires revisions (i.e., “**Revisions Required**”), the division will be contacted by a member of the SESS Budget and Finance staff to discuss which revisions are needed.
- Once the data submission has been approved, the user should proceed with submitting the Verification Report. The Verification Report should not be submitted until a notice of approval is received.
- To access the Verification Report, the user should select the “**Reports**” option on the right side of the menu and click “**Verification Report**” shown in Figure 31.

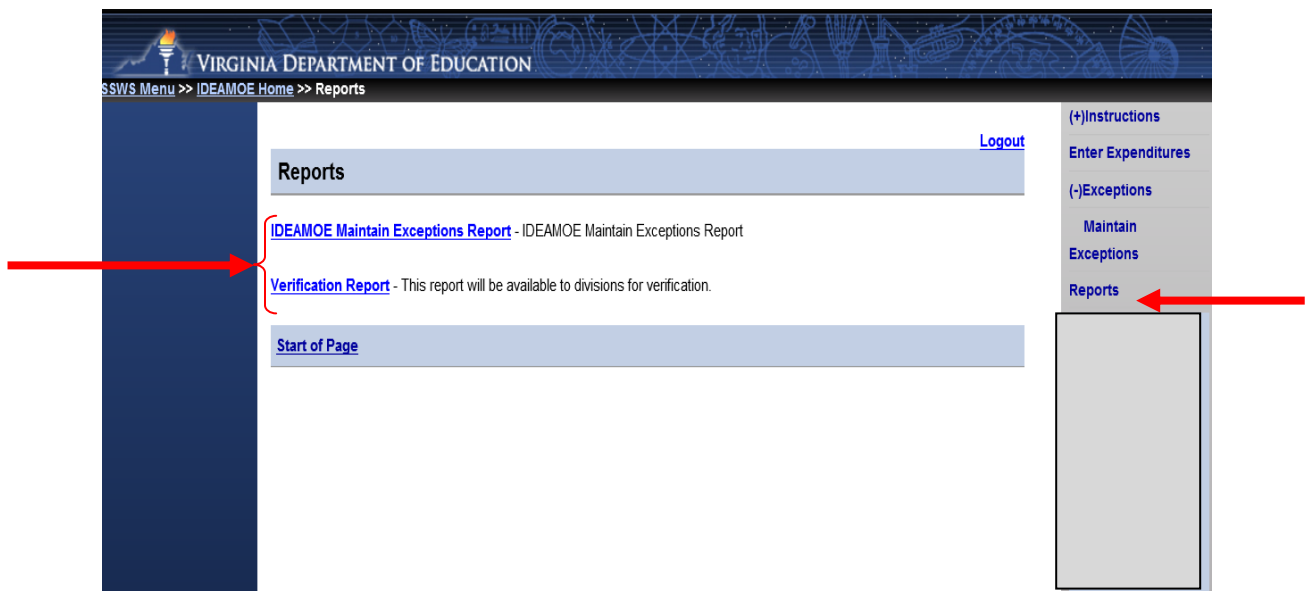


Figure -31-

- Figure 32 displays after the “**Verification Report**” option is selected. The user should select the applicable school year from the drop down menu (i.e., 2013-2014) and click the “**View Report**” button at the bottom of the screen.

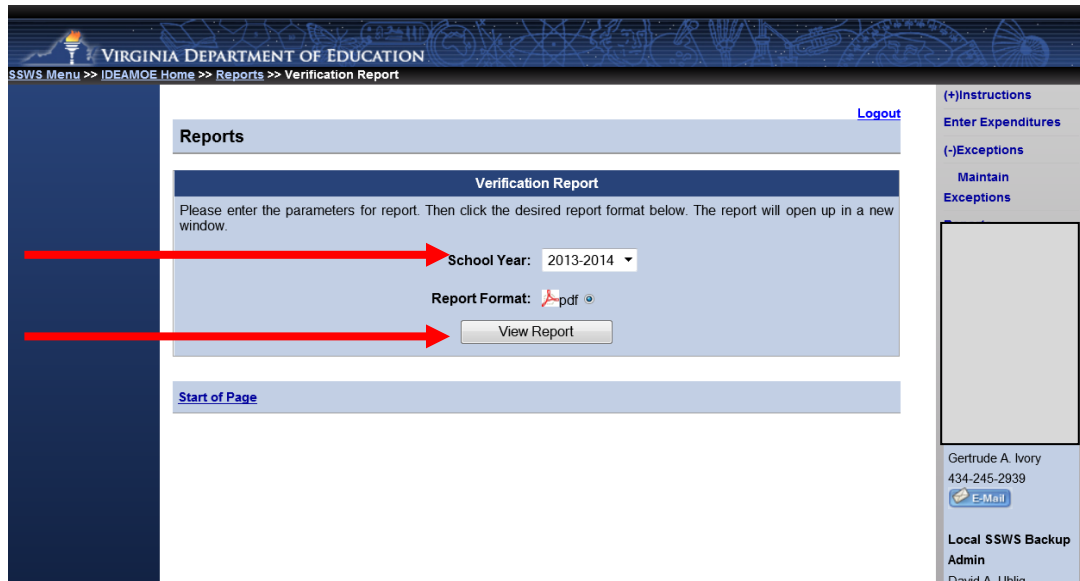


Figure -32-

- Figure 33 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.

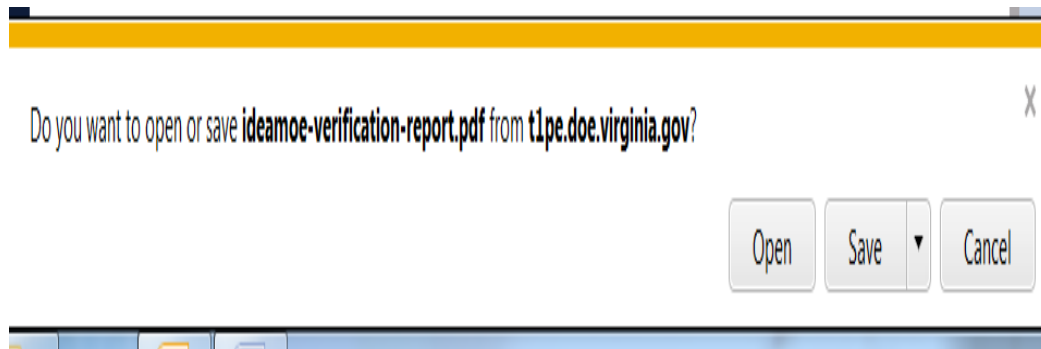


Figure -33-



- Figures 34 and 35 illustrate the PDF IDEA MOE Maintain Exceptions Report. This type of report shows the four MOE Tests, 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: The report is for the division's use only and need not be submitted to the VDOE.

Virginia Department of Education			
2013 - 2014 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)			
MAINTAIN EXCEPTIONS			
Status: Pending Approval			
<b>MOE TEST 1</b>		<b>MOE TEST 2</b>	
Current Year Local Expenditures:	\$8,400,000.00	Current Year Local + State Expenditures:	\$9,600,000.00
Prior Year Local Expenditures:	\$8,500,000.00	Prior Year Local + State Expenditures:	\$9,739,716.00
Year to Year Comparison of Expenditures:	-\$100,000.00	Year to Year Comparison of Expenditures:	-\$139,716.00
Pass ?	No	Pass ?	No
<b>MOE TEST 3</b>		<b>MOE TEST 4</b>	
Prior Year Local Expenditures:	\$8,500,000.00	Prior Year Local + State Expenditures:	\$9,739,716.00
Prior Year Child Count:	575	Prior Year Child Count:	575
Prior Year Per Capita:	\$14,782.61	Prior Year Per Capita:	\$16,938.64
Current Year Local Expenditures:	\$8,400,000.00	Current Year Local + State Expenditures:	\$9,600,000.00
Current Year Child Count:	570	Current Year Child Count:	570
Current Year Per Capita:	\$14,736.84	Current Year Per Capita:	\$16,842.11
Pass ?	No	Pass ?	No

Oct 21, 2014 03:08 PM

Page 1 of 2

Figure -34-

Virginia Department of Education			
2013 - 2014 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)			
Reductions Summary	Approved Totals	Pending Totals	Starting Amount = -\$100,000.00
			Not Approved Totals
Voluntary Departures §300.204(a)	\$10,000.00	\$0.00	\$0.00
Decrease in Enrollment §300.204(b)	\$73,684.21		
Termination of Costly Expenditures §300.204(d)	\$6,315.79	\$0.00	\$0.00
Termination Services to Students §300.204(c)	\$10,000.00	\$0.00	\$0.00
Increase in Allocated Award §300.205	\$0.00		
<b>Total Approved Reductions</b>	<b>\$100,000.00</b>		
<b>Difference (Starting Amount + Total Possible Reductions)</b>	<b>\$0.00</b>		
Pending 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.

Oct 21, 2014 03:08 PM

Page 2 of 2

Figure -35-

- Figure 36 displays a PDF copy of the Verification Report. The report indicates whether the division has met or has not met its MOE requirement and indicates the required level of effort for local or local plus state expenditures needed to meet the IDEA MOE requirement for the next school year.
- The Verification Report should not be submitted until a notice of approval e-mail has been received by the submitter.

Virginia Department of Education  
2013 - 2014 Individuals w/Disability Ed Act Maint of Effort (IDEAMOEO)  
Public Schools  
September 30, 2014

Superintendent  
Public Schools

Dear Dr. [Redacted]:

You were previously notified that your school division did not meet the preliminary tests for your Maintenance of Effort (MOE) requirement under the Individuals with Disabilities Education Act (IDEA) for FY 2014. After comparing reported expenditures for FY 2014 to reported expenditures for FY 2013, [Redacted] Public Schools was under the required level of effort by the following dollar amount: \$100,000.00 (Local) and \$139,716.00 (Local + State)

Under section(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):	\$10,000.00
Allowable exception under §300.204b (decrease in enrollment):	\$73,684.21
Allowable exception under §300.204c (termination services to students):	\$10,000.00
Allowable exception under §300.204d (termination of costly expenditures):	\$8,315.79
Allowable exception under §300.205 (Increase in allocated award):	\$0.00
Total allowable exceptions to FY2014 expenditures:	\$100,000.00

Following an analysis of exceptions to maintenance of effort allowable under the IDEA, your school division did meet IDEA maintenance of effort requirements for FY 2014. Please note that the required level of effort that your division must meet for your FY 2015 IDEA MOE is \$8,400,000.00 for local expenditures or \$9,639,716.00 for local plus state expenditures.

If you have any questions about the above information, please contact Tracie Coleman, Spec. Educ. Budget & Finance Mgr. at [tracie.coleman@doe.virginia.gov](mailto:tracie.coleman@doe.virginia.gov) or at 804-225-2704. Please fax your verification report to 804-371-8796.

Sincerely,

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

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

Sep 30, 2014 01:58 PM Page 1 of 1

Figure -36-

- 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](#).