# Procedures for Monitoring Local Education Agencies*Individual with Disabilities Education Act* (IDEA) Federal Maintenance of Effort Requirement

**Virginia Department of Education**

**Division of School Quality, Equity, and Instruction**

**Department of Special Education and Student Services**

**Office of Special Education Finance and Budget**

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## Introduction

The Virginia Department of Education (VDOE) under the Federal [*Individuals with Disabilities Education* Act](https://www2.ed.gov/programs/osepgts/index.html) (IDEA) annually receives an allocation from the United States Department of Education (USED) to supplement existing local and state funding to serve students with disabilities. In turn, prescriptive allocation amounts are made available to each eligible Local Educational Agency (LEA[[1]](#footnote-2)) in Virginia. In order to be eligible, an LEA must expend and budget at least the same amount of local and state funds annually to serve students with disabilities; LEAs must maintain the same or higher amounts of local and state effort without the use of federal dollars. This is articulated as the LEA “maintenance of effort (MOE).”

This document describes the procedures followed by the Virginia Department of Education Special Education Office of Finance and Budget (SPED-FAB) in determining

whether LEAs are in compliance with the required Federal MOE regulation 34 CFR

[§300.203.](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1203&rgn=div8) The LEAs must be in compliance with this regulation to be eligible to receive IDEA Part B grants. The *Administrative Code of Virginia, Chapter 81 Regulations Governing Special Education Programs for Children with Disabilities in Virginia* directs LEAs to comply with this regulation. The Federal IDEA Part B funds supplement state and local special education funding to support the excess cost of providing services to students with disabilities. However, annually, LEA’s must maintain or increase local and state funding levels for special education services to be eligible to receive the federal IDEA Part B funding. The SPED-FAB is charged with monitoring the compliance of the IDEA LEA MOE.

This document provides an overview of the IDEA LEA MOE requirements and monitoring systems used by the SPED-FAB. It defines the responsibility and undertakings necessary by the VDOE to ensure that LEAs meet their MOE requirements, understand the consequences for non-compliance, and assist in the development of corrective actions, as necessary. It is intended for use by the Virginia Department of Education, school divisions, state operated programs, and other external stakeholders.

This document does not describe the detailed internal process the VDOE utilizes to monitor and manage Federal IDEA Part B, Sections 611 and 619 funding. Several offices within the VDOE collaborate to ensure the financial and programmatic regulations and data collection constructs are in compliance.

## Section One: Authority and Purpose

This section outlines the state’s role in implementing the IDEA LEA MOE requirements. It provides a definition of the IDEA LEA MOE, the federal and state regulations that apply, and a description of the entities that must comply with those requirements.

### Virginia Department of Education Authority

The VDOE is required by Federal regulations and the *Code of Virginia* to ensure all LEAs in Virginia comply with [§300,203 (a) and (b)](https://www.ecfr.gov/cgi-bin/text-idx?SID=0206aa0a8ca99a6a8e08fe0a9512aa28&mc=true&node=se34.2.300_1203&rgn=div8) of the *Individuals with Disabilities Education Act* (IDEA). This Act mandates that LEAs meet an annual MOE obligation. The MOE regulation requires LEAs to spend at least the same amount of local or local plus state dollars for a current school year on the delivery of special education and related services as were spent from the same source in the last fiscal year the LEA met IDEA MOE.

It is mandatory that the VDOE and LEAs comply with pertinent Federal regulations and guidance, Office of Management and Budget (OMB) Grant Guidance, Education Department General Administrative Regulations (EDGAR), *The Code of Virginia/Administrative Codes* and relevant the VDOE and LEA policies.

The purpose of these state-level procedures is to define expectations and activities for monitoring the IDEA LEA MOE requirements. Although LEAs are responsible for budgeting and spending the same amount of local — or a combination of state and local — funds, the VDOE has an obligation to monitor whether LEAs are meeting those requirements and to track and report that information to the federal government. This document outlines the VDOE responsibilities and procedures for ensuring LEAs are meeting these requirements. The SPED-FAB is directed to instruct, assist, and monitor IDEA LEA MOE compliance and report the data to USED.

### What is IDEA LEA Maintenance of Effort?

The LEAs receiving an IDEA Part B subgrant from the VDOE are required, pursuant to IDEA’s LEAs MOE regulations, to budget and spend at least the same amount of local — or a combination of state and local — funds for the education of children with disabilities on a year-to-year basis subject to subsequent years rule as defined in Section Five. The required IDEA LEA MOE levels for budgeting and spending are referred to, respectively, as the “eligibility standard” and the “compliance standard.”

### Applicable LEAs Required to Comply with IDEA MOE

In Virginia any school division, state operated program, or other state agency providing services and receiving IDEA Part B Federal funds must comply with annually completing the MOE requirement. In this document all of these entities are referred to as public local education agencies (LEA) and must comply with the MOE regulations (Refer to Appendix A.)

### Relevant Federal Regulations that Establish Authority for IDEA MOE Requirements

IDEA Part B: 34 CFR[§§300.12](https://www.ecfr.gov/cgi-bin/text-idx?SID=d2d1cd3a10ccc98ba2edd3753b7e404c&mc=true&node=se34.2.300_112&rgn=div8), [300.28](https://www.ecfr.gov/cgi-bin/text-idx?SID=c72f95b34a55bcf207382cb172897007&mc=true&node=se34.2.300_128&rgn=div8), [300.199](https://www.ecfr.gov/cgi-bin/text-idx?SID=c72f95b34a55bcf207382cb172897007&mc=true&node=se34.2.300_1199&rgn=div8), [300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=a786e09707ac41cd8a95dfd52e45177e&mc=true&node=se34.2.300_1203&rgn=div8), [300.204](https://www.ecfr.gov/cgi-bin/text-idx?SID=a786e09707ac41cd8a95dfd52e45177e&mc=true&node=se34.2.300_1204&rgn=div8), [300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=6544aba7398c054fcf2bfa9addc3884b&mc=true&node=se34.2.300_1205&rgn=div8), [300.209](https://www.ecfr.gov/cgi-bin/text-idx?SID=6544aba7398c054fcf2bfa9addc3884b&mc=true&node=se34.2.300_1209&rgn=div8), [300.221](https://www.ecfr.gov/cgi-bin/text-idx?SID=0ac3b16a157776a34653ceba5a8afde6&mc=true&node=se34.2.300_1221&rgn=div8), [300.226](https://www.ecfr.gov/cgi-bin/text-idx?SID=0ac3b16a157776a34653ceba5a8afde6&mc=true&node=se34.2.300_1226&rgn=div8), [§300.227](https://www.ecfr.gov/cgi-bin/text-idx?SID=95594fe3b18f3f34c1b05d262c51766f&mc=true&node=se34.2.300_1227&rgn=div8), [300.228](https://www.ecfr.gov/cgi-bin/text-idx?SID=95594fe3b18f3f34c1b05d262c51766f&mc=true&node=se34.2.300_1228&rgn=div8), [§300.608](https://www.ecfr.gov/cgi-bin/text-idx?SID=0206aa0a8ca99a6a8e08fe0a9512aa28&mc=true&node=se34.2.300_1608&rgn=div8), Appendix D to Part 300 – Maintenance of Effort and Early Intervening Services and Appendix E to Part 300 – Local Educational Agency Maintenance of Effort Calculations Examples

Education Department General Administrative Regulations (EDGAR): 34 CFR

 [§§76.720](https://www.ecfr.gov/cgi-bin/text-idx?SID=b81eb6b6ed9491fd4bcbad784f4ce4e3&mc=true&node=se34.1.76_1720&rgn=div8) State reporting requirements, [76.722](https://www.ecfr.gov/cgi-bin/text-idx?SID=b81eb6b6ed9491fd4bcbad784f4ce4e3&mc=true&node=se34.1.76_1722&rgn=div8) Subgrantee reporting requirements, [§80.40](https://www.govinfo.gov/content/pkg/CFR-2014-title34-vol1/pdf/CFR-2014-title34-vol1-part80.pdf) ([§200.328](https://www.ecfr.gov/cgi-bin/text-idx?SID=b36e7a548d4788a67c539688057db03d&mc=true&node=se2.1.200_1328&rgn=div8) replaces §80.40) Monitoring and reporting of program performance, and [§80.41](https://www.govinfo.gov/content/pkg/CFR-2014-title34-vol1/pdf/CFR-2014-title34-vol1-part80.pdf) Financial reporting ([§200.327](https://www.ecfr.gov/cgi-bin/text-idx?SID=b36e7a548d4788a67c539688057db03d&mc=true&node=se2.1.200_1327&rgn=div8) replace

 §80.41).

Office of Management and Budget (OMB) Guidance for Grants and Agreements (Uniform Grant Guidance): 2 CFR [§200.327](https://www.ecfr.gov/cgi-bin/text-idx?SID=b36e7a548d4788a67c539688057db03d&mc=true&node=se2.1.200_1327&rgn=div8) Financial reporting and 2 CFR

 [§200.328](https://www.ecfr.gov/cgi-bin/text-idx?SID=b36e7a548d4788a67c539688057db03d&mc=true&node=se2.1.200_1328&rgn=div8) Monitoring and reporting program performance.

### Relevant Virginia State Laws and Regulations that Establish Authority for IDEA MOE Requirements

The *Code of Virginia*, [Title 22.1. Education](https://law.lis.virginia.gov/vacode/title22.1/) » [Chapter 8. Public School Funds](https://law.lis.virginia.gov/vacode/title22.1/chapter8/) » [Article 5. Treasurers; Accounts](https://law.lis.virginia.gov/vacode/title22.1/chapter8/) [*§§22.1-88*](https://law.lis.virginia.gov/vacode/title22.1/chapter8/section22.1-88/)*,* [*22.1-89*](https://law.lis.virginia.gov/vacode/title22.1/chapter8/section22.1-89/)*,* [*22.1-94*](https://law.lis.virginia.gov/vacode/title22.1/chapter8/section22.1-94/)*,* [*22.1-115*](https://law.lis.virginia.gov/vacode/title22.1/chapter8/section22.1-115/)*.*

*Virginia Administrative Code* that establishes Regulations Governing Special Education Programs for Children with Disabilities in Virginia, publication may be found on the VDOE website at [Regulations Governing Special Education Programs for Children with Disabilities in Virginia](http://www.doe.virginia.gov/special_ed/regulations/state/regs_speced_disability_va.pdf).

## Section Two: Applicability of Procedures to LEAs

### Overview

This section describes which LEAs are required to comply with the MOE regulations. It references regulations pertaining to the Federal statutes, relevant articles of the *Virginia Constitution, The Code of Virginia,* and *The Virginia Administrative Code.*

### LEAs Required to Meet the IDEA MOE Standards

In Virginia, LEAs providing a “free appropriate public education” (FAPE) to children with disabilities under IDEA may be eligible to receive IDEA Part B Sub-grants if they are in compliance with the Federal MOE requirements. Charter schools *are not* independent education agencies or an LEA in Virginia. They are governed by local school boards and are thus entities within the LEA. Each eligible LEA that receives an IDEA Part B sub-grant is responsible for complying with the IDEA LEA MOE eligibility and compliance standard. Appendix A provides a list of LEAs required to comply with meeting the MOE eligibility and compliance standards.

### Relevant Federal Regulations that Establish Authority for LEA Requirements

34 CFR [§§300.28](https://www.govinfo.gov/content/pkg/CFR-2014-title34-vol2/pdf/CFR-2014-title34-vol2-sec300-28.pdf) Local Educational Agency

### Relevant Articles of the Virginia Constitution, Virginia State Laws, and Administrative Regulations

* *Constitution of Virginia*:

 [Article VIII. Education Section 2. Standards of quality; State and local support of public schools; Article VIII.](https://law.lis.virginia.gov/constitution/article8/section2/) [Education Section 9. Other educational institutions](https://law.lis.virginia.gov/constitution/article8/section9/).

* The *Code of Virginia*:

 [Title 22.1 – Education, Chapter 1 – System of Public Schools](https://law.lis.virginia.gov/vacode/title22.1/chapter1/section22.1-1/); [General Provisions §22.1-2](https://law.lis.virginia.gov/vacode/title22.1/chapter1/section22.1-2/); [Chapter 4 – School Divisions, Joint Schools and Contracts Between School Divisions](https://law.lis.virginia.gov/vacode/title22.1/chapter4/). [§22.1-25 How school divisions made](https://law.lis.virginia.gov/vacode/title22.1/chapter4/section22.1-25/). [§22.1-26. Joint and regional schools; regional public charter schools](https://law.lis.virginia.gov/vacode/title22.1/chapter4/section22.1-26/). [§22.1-26.1. Agreements for satellite classrooms](https://law.lis.virginia.gov/vacode/title22.1/chapter4/section22.1-26.1/); [§ 22.1 214. Board to prepare special education program for children with disabilities](https://law.lis.virginia.gov/vacode/title22.1/chapter13/section22.1-214/); [§22.1 215 School divisions to provide special education; plan to be submitted to Board](https://law.lis.virginia.gov/vacode/title22.1/chapter13/section22.1-215/).

* Title 66. Juvenile Justice:

 [Chapter 2 Care of Children Committed to Department (§§66-13 through 66-25.2:1)](https://law.lis.virginia.gov/vacode/title66/chapter2/); [§66-13.1. Division of Education; employment of Superintendent; powers and duties](https://law.lis.virginia.gov/vacode/title66/chapter2/section66-13.1/).

## Section Three: Staff Responsibilities and Timelines for Implementing IDEA LEA Maintenance of Effort

The Virginia Department of Education activities and staff responsibilities for implementing the IDEA LEA MOE requirements are described in this section. The following information details the timeline activities in determining activities, and responsibilities for determining the: 1) Eligibility Standard, 2) Compliance Standard, and 3) completing the ED*Facts* Metadata and Process System (E*MAPS*) Data Reporting. The eligibility and compliance activities exemplify controls for determining whether an LEA met the MOE eligibility and compliance standards based on budget and expenditure information for a one year period. The timeline covers from July 1 of one year through June 30 of the following year, the official fiscal year for the Commonwealth of Virginia.

### The VDOE Annual Timeline and Activities for the IDEA LEA MOE Eligibility Standard

Annually, each LEAestablishes a budget that shows the amount of local, state, and federal funds to be spent. The local and state funds budgeted must be at the same or a higher level of the most recent fiscal year in which the expenditures met the MOE compliance. If the budget demonstrates this level of integrity, then the LEA is eligible to receive federal funds. This determination is the first step in the application (AKA – annual plan). No application is approved without meeting this eligibility requirement. An LEA determined to not have met the eligibility requirements in any of the four methods (discussed in Section Five) is notified and provided an opportunity for a hearing. If the final determination is a failure, then the LEA is not eligible to receive funds for the fiscal year of application as noted in 34 CFR [§300.221](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1221&rgn=div8) and

34 CFR [§300.227](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1227&rgn=div8).

| **Timeline** | **Activities** | **Responsible Position(s)** |
| --- | --- | --- |
| **October 1 to November 30** | **Eligibility Standard Review Readiness**Review the annual plan workbook to verify it is correct and make any necessary changes. Updates are made to the guidance document; user’s manual and the state Superintendent’s Memo (copy from last year’s memo, make edits as needed, and update the dates of when the collection window will open and close and the contact person if there are changes). | **Special Education Financial Data Specialist** |
| **By mid-December**  | **LEA Notification**The Superintendent’s Memo is approved, sent to LEAs and posted on the VDOE website with instructions and guidance for completing the annual plan application workbook. The LEAs are instructed to use the prior year’s allocation when developing their Annual Plan/Part B Flow-Through Application. The instructions include the submission’s and date which is normally by the third Friday of May. | * **Special Education Financial Data Specialist**
* **Special Education Finance and Budget Director**
 |
| **January 5 to February 27** | **LEAs Application Preparation**The LEAs review application instructions, gather information for completing the annual plan application, and seek guidance or ask questions from the VDOE. | * **Special Education Financial Data Specialist**
* **Special Education Finance and Budget Director**
 |
| **March 1 to April 30** | **LEA Preparation and Approval from LEA Authorities**The LEAs prepare and seek approval of the annual plan application by their local School Board and by the Special Education Advisory Committee (SEAC). The SOPs Annual Plans are reviewed by the state’s SEAC in March. The VDOE guides and assist LEAs with concerns or challenges through this initial process. | * **Special Education Financial Data Specialist**
* **Special Education Finance and Budget Director**
 |
| **May 1 to May 30** | **Eligibility Standard/Annual Plan Submission**Mid May is the approximated due date of the Annual Plan Application submission completed through the Online Management of Education Grant Awards (OMEGA) System. The LEAs late in submitting their application are notified. | * **Special Education Financial Data Specialist**
* **Special Education Finance and Budget Director**
 |
| **June 1 to September 1** | **Eligibility Review**The VDOE reviews and determines whether the eligibility requirement is met. All LEAs receive this notification in the comments section of the Annual Plan.The LEAs that are not meeting the eligibility requirements are notified in the comments section of the Annual Plan.Additional technical assistance is provided to LEAs who failed to meet the required level efforts in the initial review. If after providing technical assistance the LEA remains ineligible, then a letter from the Assistant Superintendent of Special Education is sent and a plan of corrective action is developed. Additional technical assistance is provided to the LEAs who failed to meet the required level of effort in the initial review. | * **Special Education Financial Data Specialist**
* **Special Education Finance and Budget Director**
* **Assistant Superintendent of Special Education and Student Services**
 |

### The VDOE Annual Timeline and Activities for IDEA LEA MOE Compliance Standard

Each LEA submits annually local and state expenditures that are calculated using four methods. The calculations are automated through the IDEA MOE web-based application (IDEA MOE APP). This application also displays the previous year’s MOE compliance or non-compliance for each of the four methods and the subsequent year’s rules are applied (discussed in Section Five). The activities denoted in this timeline represent the main steps taken for compliance determination.

| **Timeline** | **Activities** | **Responsible Position(s)** |
| --- | --- | --- |
| **October 1 to November 30** | **Compliance Standard Review Readiness**Review and test IDEA MOE web-based application to verify it is working properly. Updates are made to the guidance document; user’s manual and the state Superintendent’s Memo (copy from last year’s memo, and update the dates of when the collection window will open and close and the contact person if there are changes). | * **Special Education Financial Data Specialist**
 |
| **By mid-December**  | **LEA Notification**The Superintendent’s Memo is approved, sent to the LEAs and posted on the VDOE’s website together with other resources and tools to assist LEAs in the completion of MOE requirements (i.e., MOE guidance document, IDEA MOE guidance document, IDEA MOE Application user’s manual). The window for submission of LEA MOE data is closed by the end of January to mid-February.  | * **Special Education Financial Data Specialist**
* **Special Education Finance and Budget Director**
 |
| **January 5 to February 27** | **Compliance Standard Review Preparation**The LEAs complete submission of data through the IDEA MOE web-based application.School division’s local and state expenditures reported in the IDEA MOE web-based applications are reviewed and compared to the expenditures reported in Schedule A and B, a summary of local, state, and federal expenditures for students with disabilities. Schedule A and B is one of the components of the Annual School Report Financial (*ASRFIN*) data collected from school division by the VDOE Budget Office annually in September.An electronic copy of the Schedules A and B is requested from the Budget Office in December or until all school divisions have submitted their *ASRFIN*. The review process varies from one LEA to another since some LEAs have students receiving services in another division and extra caution must be exercised when reviewing expenditures and determining compliance. Another data needed for the review process is the December 1 Child Count Report, which can be access through the SSWS. | * **Special Education Financial Data Specialist**
* **Special Education Finance and Budget Director**
 |
| **February through April** | **Compliance Standard Review**The VDOE review the LEA submissions in IDEA MOE App and works with the LEAs to ensure accuracy.Local education agencies are notified via email regardless of meeting or not meeting compliance in the initial determination.Local education agencies initially determined to be in compliance are advised to certify the verification report and submit a copy to the VDOE.Local education agencies not in compliance are provided intense technical assistance through additional tools and the step by steps process of reducing shortfalls through the application of allowable exception until the non-compliance issue is resolved.  | * **Special Education Financial Data Specialist**
* **Special Education Finance and Budget Director**
 |
| **April through May**  | **Non-Compliance Official Notification**After the final determination is notified via email of the amount of shortfall and an opportunity for a hearing. The hearing is done through a teleconference with the LEA Superintendent, state Superintendent, Assistant Superintendent for Special Education and Student Services, and the Director Special Education Finance and Budget. After the hearing is concluded and both parties agree to the repayment amount (shortfall or the total allocations whichever is lower), a state Superintendent letter is sent to the LEA outlining the amount and the repayment process. | * **Special Education Finance and Budget Director**
* **Superintendent of Public Instruction**
 |
| **June through September** | **Non-Compliance Repayment**The LEA will send the repayment check to the VDOE from non-federal funds. The VDOE then process the return of the funds to USED. | * **Special Education Finance and Budget Director**
* **VDOE Finance Director**
 |

### The VDOE Annual Timeline and Activities for Submission of E*MAPS* Data

The E*MAPS* Data **-** Table 8 is an annual report of IDEA Part B Maintenance of Effort (MOE) Reduction and Comprehensive Coordinated Early Intervening Services (CCEIS). The SPED-FAB team is responsible for collecting and reporting data to the USED which is annually due in May.

| **Timeline** | **Activities** | **Responsible Position(s)** |
| --- | --- | --- |
| **October 1 to November 30** | **No direct activity** | **N/A** |
| **December 10** | **No direct activity** | **N/A** |
| **January 5 to February 27** | **No direct activity** | **N/A** |
| **March 1 to April 30** | **E*MAPS* Data Reporting Readiness**Download template and the E*MAPS* User’s Guide after email notification from USED.It is updated every year and must be reviewed for any changes such as the data collection and the format.Prior to entering data in the template, compile the following MOE and CEIS data: a) Part B 611 and 619 allocations; b) List of LEA Determination; c) List of LEAs with significant disproportionality; d) Copies of required or voluntary use of Part B fund for CEIS; and e) MOE summary report. The above documents are reviewed for accuracy and completeness. | * **Special Education Finance and Budget Director**

* **Special Education Financial Data Specialist**
* **Special Education Financial Data Specialist**
 |
| **May 1 to May 30** | **E*MAPS* Reporting**All data are entered into the template and after it is reviewed the first submission is made. After the initial submission and automated email is received indicating if there is a fatal error or data warnings. Correct any subsequent data warnings and re-submit.The collections window is open only for thirty days beginning the first week of May. The template/final report should be completed with on warnings a week before the final submission due date. This is done to prevent the state from being penalized for late submission caused by backlog delays.An automated email is received after a successful submission (no fatal errors/warnings). A copy of the email is filled in the file folder as an acknowledgement receipt. | * **Special Education Financial Data Specialist**
* **Special Education Finance and Budget Director**
 |
| **June 1 to September 1** | **E*MAPS* Data Resubmission**Collection window in E*MAPS* is re-opened in August for resubmission. One week prior to the re-open period, state education agencies (SEA) receives an email notification from E*MAPS* if the Office of Special Education Programs (OSEP) has a quality data inquiry that required resubmission of data or the submission of a data note. The resubmission of the completed template is submitted through E*MAPS* and the data note is submitted through OMB max.**E*MAPS* Data Publication**Publish data on the VDOE website. | * **Special Education Financial Data Specialist**
* **Special Education Finance and Budget Director**
 |

## Section Four: Methods for Calculating IDEA Maintenance of Effort

### Overview

There are four calculation methods by which an LEA can meet the IDEA LEA MOE requirements (34 CFR [§300.203(a)-(b)](https://www.ecfr.gov/cgi-bin/text-idx?SID=106bd8b47cbf58f9786ced07c3bf09ad&mc=true&node=se34.2.300_1203&rgn=div8)):

1. Local funds only.
2. Combination of state and local funds.
3. Local funds only on a per capita basis.
4. Combination of state and local funds on a per capita basis.

This section describes how the VDOE allows LEAs to use any one of the four calculation methods.

### Methods for Calculating IDEA LEA MOE Standards

At the local level, IDEA MOE requires that LEAs budget and expend at least the same amount of local and/or local plus state funding for special education and related services as were expended the last time it met its MOE requirement (34 CFR [§300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=106bd8b47cbf58f9786ced07c3bf09ad&mc=true&node=se34.2.300_1203&rgn=div8)) using at least one of the same four methods. The SPED-FAB monitors each LEA in Virginia every year regarding IDEA MOE compliance by reviewing the *Eligibility and Compliance Standards*.

The *Eligibility Standard* refers to the annual projected budget using local and state funds and the *Compliance* *Standard* pertains to the annual expenditure of local and state funds. These two standardsare tested through four methods to determine if an LEA has met the condition of consistent use of local and state funds in providing services to students with disabilities. The outcome of the *Eligibility Standard* test determines if an LEA is qualified to receive IDEA Part B funds, and the *Compliance Standard* test determines if any funds are to be repaid to the USED due to expenditure non-compliance.

Each LEA has the opportunity to demonstrate compliance with these two standards by any of the four calculation methods as described in 34 CFR [§§300.203(a)(1) and (b)(2)](https://www.ecfr.gov/cgi-bin/text-idx?SID=106bd8b47cbf58f9786ced07c3bf09ad&mc=true&node=se34.2.300_1203&rgn=div8). The four methods (or sometimes referred to as “tests”) involve calculating the MOE by using:

1. Local funds only
2. A combination of state and local funds
3. Local funds only on a per capita basis
4. A combination of state and local funds on a per capita basis

Below is a summary of the eligibility and compliance standards. Under the summary for each standard are resources that provide websites and documents with comprehensive details on LEA-level processes for calculating IDEA LEA MOE.

### Eligibility Standard

For the eligibility standard, each LEA reports its projected budgets for the next fiscal year to the VDOE in its annual application for IDEA Part B funds (Refer to Appendix B). The projected budget level should be at the same or higher amount of local and local plus state funds expended, according to the compliance standards results regardless of any of the four methods used, from the most recent fiscal year the information is available. The application includes budget data for all four methods (34 CFR [§§300.203(a)(1)](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1203&rgn=div8)):

1. Local funds only
2. Combination of state and local funds
3. Local funds only on a per capita basis
4. Combination of state and local funds on a per capita basis

The annual application is due in May. The LEAs report the per capita estimate for the local and local plus state methods using the count of children with disabilities from the *most recent* school year’s December Child Count[[2]](#footnote-3) (e.g., December 2018 Child Count[[3]](#footnote-4) for the 2019-20 budget).

### IDEA Maintenance of Effort – Eligibility Standard Resources

* [Special Education Annual Plan / Part B Flow-Through Application for Federal Funding workbook](http://www.doe.virginia.gov/special_ed/grants_funding/lea_annual_plan/special-education-annual-plan-application.xls) (XLS)
* [2019-2020 Sample Superintendent’s Memorandum notification for submission of the Special Education Annual Plan/Part B Flow-Through Application](http://www.doe.virginia.gov/administrators/superintendents_memos/2018/336-18.docx)
* [Object Codes/Object Code Definitions](http://www.doe.virginia.gov/special_ed/grants_funding/lea_annual_plan/object_codes.pdf) (PDF) – Object Codes used for budget purposes and definitions of the costs associated with each code
* [Contact Directory](http://www.doe.virginia.gov/special_ed/grants_funding/lea_annual_plan/annual-plan-contacts.docx) (Word) – The VDOE personnel responsible for specific sections of the Annual Plan/Part B Flow-Through Application
* [OMEGA](http://www.doe.virginia.gov/school_finance/budget/grants_acct_reporting/omega/index.shtml) – The VDOE’s Automated Grant Application and Reimbursement System.

### IDEA Compliance Standard

The Compliance Standard uses the same four methods (1. local funds, 2. combination of state and local funds, 3. local per capita amount of dollars, or 4. local plus state per capita amount of dollars) to test the expenditures for children with disabilities. The LEAs are responsible for the calculations of expenditures entered into the statewide web-based [IDEA Maintenance of Effort Application](http://www.doe.virginia.gov/special_ed/grants_funding/index.shtml) (IDEA MOE APP). They must ensure accuracy of the expenditures and the calculation methodology used in order to be consistent from year to year. Any deviation from its methodology will affect the LEA’s local determination matrix and may trigger a review by the SPED-FAB.

### IDEA Maintenance of Effort - Compliance Standard Resources

[IDEA MOE Guidance Document](http://www.doe.virginia.gov/administrators/superintendents_memos/2018/340-18a.docx) (Word)

[IDEA MOE APP User's Manual](http://www.doe.virginia.gov/administrators/superintendents_memos/2018/340-18b.docx) (Word)

[OSEP’s Letter to Michael Lovato for Voluntary Departure of Contractor/Service Provider](http://www.doe.virginia.gov/special_ed/grants_funding/reporting/osep-letter-lovato-contractors-voluntary-departure%20.pdf) (PDF)

[USED Office of Special Education Programs MOE Compliance under IDEA](http://www.doe.virginia.gov/special_ed/grants_funding/reporting/used_office_special_ed_moe_compliance_idea_part_b.pdf)

[Part B](http://www.doe.virginia.gov/special_ed/grants_funding/reporting/used_office_special_ed_moe_compliance_idea_part_b.pdf) (PDF) – April 4, 2014

[USED Final IDEA LEA MOE Regulations and Guidance](http://www.doe.virginia.gov/special_ed/grants_funding/reporting/guidance_on_final_lea_idea_moe_regulations.pdf) (PDF) – August 17, 2015

The SPED-FAB verifies the accuracy of the data entered into the IDEA MOE APP by cross reference through the [*Annual School Report Financial* Section *(*ASRFIN*)*.](http://www.doe.virginia.gov/administrators/superintendents_memos/2018/205-18.shtml) The *ASRFIN* is a report of Virginia’s 132 school division’s revenue and expenditures for local, state and federal funds. Schedules A & B are components of the *ASRFIN* used to verify expenditures for students with disabilities. The report provides financial data on Virginia’s public education programs to the Superintendent of Public Instruction, the Governor of Virginia, the Virginia General Assembly, the U.S. Department of Education, U.S. Census, and the general public.

The VDOE Office of Budget manages the collection of this data. The LEAs submit the data to the VDOE annually by September 15 as required by the *Code of Virginia*
[§22.1-81](https://law.lis.virginia.gov/vacode/title22.1/chapter7/section22.1-81/). The web-based *ASRFI*N excel template is used to collect this data from LEAs. The *ASRFIN* Chart of Accounts Section 1: Statutory Classifications is mandated by *Virginia Code* [§22.1-115](https://law.lis.virginia.gov/vacode/title22.1/chapter8/section22.1-115/) System of accounting; statements of funds available; classification of expenditures.

The State Board, in conjunction with the Auditor of Public Accounts, shall establish and require of each school division a modern system of accounting for all school funds, state and local, and the treasurer or other fiscal agent of each school division shall render each month to the school board a statement of the funds in his hands available for school purposes. The Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other non-instructional operations, (vi) facilities, (vii) debt and fund transfers, and (viii) technology, and (ix) contingency reserves.

From the *ASRFIN* report, Special Education Schedule A separately details expenditures from local, state and federal funds. Schedule B details expenditures according to a disability category based on the prior year child count and resulting per pupil expenditure for each disability category. The local and state total expenditures in Schedules A & B are cross-walked with the IDEA MOE APP report for each LEA. The four MOE tests are completed by the IDEA MOE APP once the information is entered by the LEA. The entry may include any exceptions as noted in 34 CRF [§300.204](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1204&rgn=div8). Both, the *ASRFIN* and the IDEA MOE APP reports are verified by the LEA Superintendent when they are submitted to the VDOE.

After the submission and verification, the SPED-FAB reviews the reports. An email is sent to the LEA comparing the local, state and local, expenditure amounts and the results of the four MOE calculations. Technical assistance is provided to LEAs initially not meeting the Compliance Standard. Targeted and intense assistance is provided to LEAs not meeting the requirements after allowable exceptions have been applied. Information regarding the consequences of not meeting the compliance standard is provided to the LEA.

### Historical IDEA LEA MOE Data

The VDOE maintains historical data on IDEA LEA MOE compliance standard status, expenditures, exceptions, adjustments, and count of children with disabilities from SFY 2010-11 to present. This information is available through the Virginia Department of Education secure portal Single Sign-on for Web Systems (SSWS) by accessing the IDEA MOE APP and other secured applications. The process and schedule for record retention and archiving information is under the authority of the [*Virginia Public Records Act*](http://www.lva.virginia.gov/agencies/records/)managed by the Library of Virginia.

**Related Resources**

* IDEA Regulations (current full text of these regulations can be found at [Part 300 Assistance to States for the Education of Children with Disabilities](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr300_main_02.tpl)): 34 CFR [§300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=106bd8b47cbf58f9786ced07c3bf09ad&mc=true&node=se34.2.300_1203&rgn=div8); Appendix E to Part 300 — Local Educational Agency Maintenance of Effort Calculation Examples
* Local Educational Agency Maintenance of Effort Calculator, CIFR
* IDEA LEA MOE: Mechanics of the Revised Regulations video, CIFR
* Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) — Sections B & C, OSERS

* Letter to a Chief State School Officer (2014), OSEP

* Letter to Anonymous (2010), OSEP

## Section Five: LEA Eligibility Standard

### Overview

On an annual basis the SPED-FAB reviews each LEA’s applications to determine whether the MOE eligibility standard was met as a condition of receiving IDEA Part B funds. The LEAs meet this standard by budgeting at least the same amount of local, and/or local and state, funds for special education as the LEA expended in the most recent year for which information is available, subject to the subsequent year’s rule.

### Subsequent Year’s Rule

The VDOE applies the subsequent years rule (34 CFR [§300.203(c)](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1203&rgn=div8)) to determine the MOE amount that must be met by the LEA to meet the eligibility standard. This rule states that the level of expenditures required of the LEA for the fiscal year subsequent to the year of a failure is the amount that would have been required in the absence of that failure, not the LEA’s reduced level of expenditures from the failed year. The comparison year for the eligibility standard is the most recent fiscal year for which there is information demonstrating that the LEA met the MOE compliance standard (i.e., expenditures) using the same method that it failed in a previous year.

The VDOE uses historical expenditure data and IDEA LEA MOE compliance decisions to determine the most recent year(s) for which the LEA met IDEA LEA MOE by each calculation method. The IDEA MOE APP provides and maintains the historical expenditure data for each LEA. These years are used as the comparison year for the eligibility standard. Because the LEA may meet MOE in different years with different methods, there may be more than one comparison year. Comparison data for past eligibility and compliance standards for each LEA is documented on the MOE Report which is easily accessible through the IDEA MOE APP.

### Intervening Years

When there are years between the comparison year (i.e., the last time an LEA met the IDEA LEA MOE compliance standard using a specific method) and the current year, the VDOE allows the LEA to take allowable exceptions and adjustments for the intervening years, i.e., the years for which data are available to the LEA, but have not been submitted to the VDOE--i.e., the years for which data are available to the LEA, but have not been submitted to the VDOE. (Refer to Section Seven for more details.)

### Data Collection

The VDOE collects data from all LEAs that receive IDEA Part B sub-grants, including the Department of Corrections LEA and other state operated programs. Data for determining whether the LEA met the eligibility standard are collected through the annual LEA grant application for IDEA Part B funds. Annually, the announcement of the LEA IDEA grant application for IDEA Part B funds is made by the third Friday in December through a Superintendent’s Memorandum –e.g., [Superintendent’s Memo #336-18](http://www.doe.virginia.gov/administrators/superintendents_memos/2018/index.shtml). It includes information, guidance, and instructions for submitting the grant application to the VDOE by the second Friday in May through the VDOE Online Management Education Grants Application (OMEGA). All LEA applications must be approved by their local School Board and the Superintendent before submission to the VDOE, thus ample time is necessary to obtain local authorization.

### Determination of Whether Each LEA Met the Eligibility Standard

The SPED-FAB completes the review of the annual applications for IDEA Part B funds by June 30 and after each review individual LEAs are notified on whether they met the eligibility standard. The VDOE reviews historical data to determine the most recent year for which the LEA met the MOE eligibility standard by each method as is documented on the MOE report.

When reviewing the LEA grant application, the SPED-FAB compares budget information and the total estimated/projected amounts for each of the four MOE testing methods to determine whether LEAs are eligible to receive an IDEA subgrant. The SPED-FAB determines whether an LEA met the eligibility standard by comparing each LEA’s projected budget with the amount spent in the last state fiscal year that the LEA met the IDEA LEA MOE compliance standard for each method. The SPED-FAB follows up with LEAs that submitted incomplete total estimated/projected budgets that do not meet the eligibility standard.

### Eligibility Notification

The SPED-FAB approves the annual plan via OMEGA for each LEA meeting the eligibility requirements. The Superintendent and Special Education Director of each LEA can review information regarding eligibility as noted in OMEGA. The LEAs may access current and historical information, including the methods and amounts by which the LEA met the eligibility standards, through OMEGA and the IDEA MOE APP.

### Ineligibility Notification

The LEAs that are determined to not have met the eligibility standard may submit a revised budget or corrected documentation. The VDOE will review all revised and corrected submissions until the submission is approved.

During the initial review of the annual plan, if budgeted amounts are not meeting eligibility, it is noted in the comments section of OMEGA, and LEAs must address the issue(s) before the submission is approved. Additional technical assistance is provided to LEAs if the submission still does not meet the eligibility standard after using allowable exceptions. Communication between the IDEA PART B review panel members and the LEA’s Director of Special Education and if needed, the Superintendent, is maintained throughout the review process. This communication exchange occurs through OMEGA, emails, and telephone conversations. This continuous collaborative effort allows for any needed corrections prior to determination. As a result, the VDOE has never experienced an LEA that was determined ineligible.

However, if an ineligibility were to ever occur, the VDOE would take the following actions. As mandated under 34 CFR [§300.221](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1221&rgn=div8), if an LEA is determined to not have met the eligibility standard, the Superintendent of Public Instruction would provide the LEA with reasonable notice and an opportunity for a hearing. At a minimum, a three person panel, will be selected by the Superintendent of Public Instruction to hear the case. If the final decision is that the LEA is ineligible, the VDOE would use the IDEA Part B funds that would otherwise have been available to the LEA to provide special education and related services directly to children with disabilities residing in the area served by that LEA as mandated by CFR 34 [§300.227](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1227&rgn=div8).

### Storage

The VDOE preserves historical MOE data for all LEAs. The VDOE maintains the OMEGA and IDEAMOE APP which stores multiple years of data that is accessible to LEAs.

Annually, all grant applications are completed through the OMEGA, thus each year’s grant application and communication is maintained in the LEA’s accumulated file. The application files submitted over the years are listed in each LEA’s secure file in OMEGA. The files are named according to the VDOE protocols. This ensures the data are preserved overtime. This historical file is only accessible by an individual LEA through the SSWS. As noted in section four, the process and schedule for record retention and archiving information is under the authority of the [Virginia Public Records Act](http://www.lva.virginia.gov/agencies/records/) managed by the Library of Virginia.

### Related Resources

IDEA Regulations (current full text of these regulations can be found at [Part 300 Assistance to States for the Education of Children with Disabilities](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr300_main_02.tpl)): 34 CFR [§300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1203&rgn=div8); Appendix E to Part 300 — Local Educational Agency Maintenance of Effort Calculation Examples:

* Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) — Section D, OSERS
* Letter to Boundy (2012), OSEP
* Letter to Gonzales (2012), OSEP
* Letter to Lovato (2015), OSEP

## Section Six: LEA IDEA MOE Compliance Standards

### Overview

On an annual basis, the SPED-FAB collects actual local and combined state and local expenditures to determine whether each LEA met the IDEA MOE compliance standard. This is done by comparing the LEA’s final expenditures for the current state fiscal year with the amount expended in the last year that the LEA met their MOE (i.e., comparison year) for each of the four calculation methods. Because an LEA may meet their MOE compliance in different years with different methods, there may be more than one comparison year. Each of the four methods and comparison years are calculated through the IDEA MOE APP, which is accessed through the SSWS.

### Subsequent Years Rule

The VDOE applies the subsequent years rule (34 CFR [§300.203(c)](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1203&rgn=div8)) to determine the IDEA LEA MOE amount for the compliance standard that must be met by the LEA for that method. This rule states that the level of expenditures required of the LEA for the fiscal year subsequent to the year of a failure is the amount that would have been required in the absence of that failure, not the LEA’s reduced level of expenditures. The comparison year for the compliance standard is the last fiscal year in which the LEA met the MOE compliance standard using the same method.

The IDEA MOE APP calculates the initial MOE determination through the current year expenditures and subsequent (i.e., the last time the LEA met MOE using that method) year expenditures for each of the four methods and produces a report of this information. The SPED-FAB uses this current and historical expenditure data and the IDEA LEA MOE compliance decisions, stored and displayed in the IDEA MOE APP, to determine the most recent year(s) for which the LEA met MOE by each method. When there are years between the comparison year (i.e., the last time an LEA met MOE using a specific method) and the current year, the VDOE staff guides the LEA in identifying and taking allowable exceptions and adjustments for the intervening years. Refer to Section Seven for more details on allowable exceptions and adjustments.

### Data Collection

The VDOE collects data from all LEAs. Data for determining whether an LEA met the IDEA LEA MOE compliance standard are collected through the IDEA MOE APP which is completed by each LEA. When the data collection window opens, LEAs submit their IDEA LEA MOE expenditure report through the IDEA MOE APP to the VDOE. The SPED-FAB reviews the reports as they are received.

Expenditure data are collected for the four MOE calculation methods (34 CFR [§§300.203(b)(2)](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1203&rgn=div8)):

1. Local funds only.
2. Combination of state and local funds.
3. Local funds only on a per capita basis.
4. Combination of state and local funds on a per capita basis.

The expenditure report includes the final expenditures for the completed state fiscal year and information for exceptions and adjustments.

### Determination of Whether Each LEA Met the IDEA MOE Compliance Standard

The SPED-FAB reviews the submitted expenditure data against the expenditures reported in Schedules A & B of the *ASRFIN*. A review of prior year submissions is completed to ensure accuracy of calculation methodology. The SPED-FAB follows up with LEAs regarding incomplete information and/or total expenditures submitted that do not meet the threshold for the compliance standard. The SPED-FAB completes its reviews of expenditure data by March 31 or prior to submission of the Table 8 report to E*MAPS*.

### Compliance Notification

The IDEA MOE APP calculates and determines compliance after LEAs submit their expenditures to the VDOE. The SPED-FAB notifies the Special Education Director within each LEA whether they met the MOE compliance standard through the IDEA MOE APP. Once the review is completed an email is sent to the LEA contact person, either the Finance Director or the Special Education Director, asking for confirmation that the expenditures submitted agree with the expenditures reported in Schedule A of the *ASRFIN*, or for an explanation if the submitted expenditures differ with the reported expenditures in Schedule A. This notification includes the final IDEA LEA MOE compliance decision. Once a confirmation or an explanation is received, and the VDOE does not have additional questions, another email is sent notifying the LEA contact to access and print the verification report for the Superintendent’s signature. The original is retained at the LEA and a copy is sent to SPED-FAB.

The LEAs may access current and historical IDEA LEA MOE information, including the calculation methods and amounts by which the LEA met the IDEA LEA MOE standards and amounts required to meet future standards through the IDEA MOE APP. The SPED-FAB communicates with all LEAs during the review process regarding verification of data submission. Additional communications are made to LEAs not initially meeting compliance.

### Noncompliance Notification

The LEAs that are determined to be noncompliant may submit a revised final expenditure report with supporting documentation through the IDEA MOE APP on or before March 31. The SPED-FAB reviews all revised and corrected submissions as soon as possible but no later than April 30. If the LEA is still noncompliant after all allowable exceptions and expenditures have been verified, then the VDOE must submit repayment to the federal government and may collect that repayment from the LEA that did not meet the compliance standard. Refer to Section Nine for more details on this process.

### Storage

The VDOE maintains historical IDEA LEA MOE compliance data for all LEAs. Information concerning IDEA LEA MOE compliance decisions is stored on the IDEA MOE APP and in the VDOE secure electronic archives which are maintained indefinitely. The process and schedule for record retention and archiving information is under the authority of the [*Virginia Public Records Act*](http://www.lva.virginia.gov/agencies/records/)managed by the Library of Virginia.

### Related Resources

IDEA Regulations (current full text of these regulations can be found at [Part 300 Assistance to States for the Education of Children with Disabilities](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr300_main_02.tpl)): 34 CFR [§300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1203&rgn=div8); Appendix E to Part 300 — Local Educational Agency Maintenance of Effort Calculation Examples

* Local Educational Agency Maintenance of Effort Calculator, CIFR

* Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) — Section D, OSERS
* Letter to Boundy (2012), OSEP
* Letter to Gonzales (2012), OSEP

* Letter to Lovato (2015), OSEP

## Section Seven: Allowable IDEA LEA MOE Exceptions

### Overview

This section describes the VDOEs procedures for managing LEAs’ allowable exceptions to IDEA LEA MOE under 34 CFR [§300.204](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1204&rgn=div8) within the context of the eligibility and compliance standards of 34 CFR [§300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1203&rgn=div8).

### IDEA LEA MOE Exceptions (34 CFR [§300.204](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1204&rgn=div8))

An LEA may reduce its level of expenditures of local only and/or state and local funds below the level of those expenditures for the preceding fiscal year for any of the following reasons:

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel –e.g., special education teachers, speech pathologist, para professionals assigned to work with children with disabilities.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency, consistent with IDEA Part B, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by VDOE, because the child has left the jurisdiction of the agency; has reached the age at which the obligation of the agency to provide FAPE to the child has been terminated; or no longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR [§300.704(c)](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1704&rgn=div8). However, the VDOE does not operate a high cost fund.

Allowable exceptions may be applied in calculating both the eligibility and compliance standards, but requests must be made for each standard separately. The SPED-FAB provides technical assistance and guidance throughout the process of adjustment when necessary with an LEA. The SPED-FAB approves or denies requested exceptions based on data entered into the IDEA MOE APP. The SPED-FAB notifies the LEA of these decisions and provides reasons for such denials.

### IDEA MOE Eligibility Standard

If an LEA applies allowable exceptions to its MOE eligibility standard calculation, the LEA is expected, on a case by case basis, or if exceptions provided are questionable, to provide documentation of the exceptions. These exceptions must haveoccurred from the previous year andthe LEA anticipates taking the exception during the school year for which it is budgeting. The LEA must provide this additional documentation at the same time it submits its budget to the VDOE by mid-May. The exact date is declared in the instructions of the annual December Superintendent’s Memo sent to LEAs.

**IDEA MOE Compliance Standard**

The LEA submits its final expenditure reports that it has met the IDEA LEA MOE compliance standard by the due date which is noted in a Superintendent’s Memo to LEAs. An approved exception for the IDEA LEA MOE eligibility standard does not eliminate the need to submit justification for the IDEA LEA MOE compliance standard. An exception may be requested even if the request was not made for the IDEA LEA MOE eligibility standard for that year.

Allowable exceptions for the compliance standard are entered in the IDEA MOE APP and are based on the criteria specified in the IDEA regulations. The LEAs must provide information required in all the designated fields within this section of the IDEA MOE APP in order to be considered as allowable exceptions. Some of the fields are programmed based on the criteria of the federal regulations to initially validate the information entered. Other information is reviewed by the SPED-FAB and if there are questions or additional information is needed, it is communicated to the LEA via email prior to approval. These email communications are normally attached to the verification reports signed by the LEA’s Superintendent and are used as supporting documents. The LEAs are required to keep documentation for audit purposes. The LEA personnel information is never forwarded to the VDOE and is maintained according to the LEA’s policies on personally identifiable information and personnel data.

### Reconciliation

The SPED-FAB reviews the documentation and submits inquiries or requests additional documentation from the LEA. The review is completed by SPED-FAB as soon as possible but no later than within 30 days of receiving the LEA’s initial request for an exception for both the eligibility and compliance standards.

### Per Capita Methods of Calculating Exceptions

The following sections describe how the exception amounts for the two total methods (i.e., local only total or combination local and state total) is calculated. The exception amounts for the per capita methods for each year is derived by taking the difference between the comparison years per capita (i.e., the last year the LEA met MOE) and the current year per capita then multiplying the amounts by the December 1 Child Count of that year. This calculation method for exceptions is automated through the IDEA MOE APP.

### Exception A: Voluntary Departure (34 CFR [§300.204(a)](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1204&rgn=div8))

The calculation as well as the information required for voluntary exceptions is built within the IDEA MOE APP. The departure must be voluntary in order for the exceptions to be considered allowable. The departure must be in the form of retirement, departure through their own choice, or departure for a just cause. The departing personnel costs should also be higher than replacement’s costs. If there is no replacement during the reporting year, the full amount of the departing personnel can be used to reduce the amount of shortfall. For informational purposes, the full cost includes the salary and benefits of the departed personnel.

**Procedures Exception B: Decrease in Enrollment (34 CFR** [**§300.204(b)**](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1204&rgn=div8)**)**

The decrease in enrollment exceptions are calculated automatically within the IDEA MOE APP. This exception is only applicable for LEAs that have a decrease in enrollment in the current year compared to the previous year. For information purposes, this exception is calculated by multiplying the current per capita amount by the reduction in child count (current year minus prior year child count).

**Exception C: Exceptionally Costly Program (34 CFR** [**§300.204(c)**](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1204&rgn=div8)**)**

Definition: “Exceptionally Costly Program” is defined as a program agreed to by the individualized education program (IEP) Team for any child with a disability, for which the associated cost is at least two to three times more than the average cost for providing special education and related services in an LEA. The amount expended for the exceptionally costly program in the prior fiscal year is the exception amount. Any possible exception generated by this section will be considered on an individual, case-by-case basis, using the information submitted through the IDEA MOE APP, and reviewed by the VDOE prior to approval.

**Exception D: Termination of Costly Expenditures for Long-Term Purchases (34 CFR §300.204(d))**

Definition: “Costly Expenditure” is an expenditure by an LEA such as a “Long-Term Purchase” for tangible property or capital improvement with a useful life of more than one year, such as equipment or construction of school facilities.

Allowable exceptions under this section include costs for construction projects that have ended or for equipment previously purchased for which there is no need for an additional purchase. Construction costs related to special education would generally be prorated based on the percentage of special education related costs as a percentage of the cost of the project. These exceptions would be considered on an individual, case-by-case basis.

How to calculate the total methods’ exception amount: The amount expended for the long-term costly expenditure in the last fiscal year is the exception amount. Note that if payments are made over a period of years, the exception amount is not the full amount of the purchase. Rather, it is the payment made in the last fiscal year.

Documentation required: The LEA must provide, on a case by case basis, a description of the costly expenditure and the rationale for counting the expenditure as a part of IDEA LEA MOE (i.e., how the expenditure supports the education of children with disabilities and how it was paid from local or state funds).

### Exception E: SEA High Cost Fund (34 CFR [§300.204(e)](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1204&rgn=div8))

Virginia does not operate a high cost fund.

### Related Resources

* IDEA Regulations (current full text of these regulations can be found at https://www.ecfr.gov/): 34 CFR [§§300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b2937ce03f7cf840279ffabb119ab13&mc=true&node=se34.2.300_1203&rgn=div8), [300.204](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b2937ce03f7cf840279ffabb119ab13&mc=true&node=se34.2.300_1204&rgn=div8), and [300.704(c)](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b2937ce03f7cf840279ffabb119ab13&mc=true&node=se34.2.300_1704&rgn=div8)

* Local Educational Agency Maintenance of Effort Calculator, CIFR
* Letter to Lovato (2015), OSEP

* Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) — Section D, OSERS

## Section Eight: Adjustment to IDEA LEA MOE

### Overview

This section details the SPED-FAB’s procedures for ensuring that when an LEA elects to take an adjustment under 34 CFR [§300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1205&rgn=div8), it conforms to the requirements of that regulation.

### Flexibility Provision and Allocation

This IDEA MOE flexibility provision specifies that for any fiscal year for which the 611 flow-through federal allocation received by an LEA exceeds the amount the LEA received the previous fiscal year, the LEA may reduce the level of expenditures otherwise required by not more than 50 percent of the amount of that excess but only under certain conditions.

The annual IDEA Part B (Sections 611 and 619) federal allocations to LEAs are calculated according to a specific formula (i.e., base payment, population and poverty) within the SPED-FAB. The Director of the Office Special Education Finance and Budget provides the statewide IDEA Part B grant award to the Special Education Financial Data Specialist. The person in this position calculates Part B subgrant amounts for Section 611 and Section 619 for each LEA. The calculations are reviewed for accuracy by other members of the SPED-FAB staff. Once the allocations are verified for accuracy and the grant award notification (GAN) from the USED is received, then the LEAs are informed of their award amounts through a Superintendent’s Memo.

Annually, by the middle of July, a [Superintendent’s Memo](http://www.doe.virginia.gov/administrators/index.shtml) is posted on the VDOE website that reports the IDEA Part B (Section 611 and 619) federal allocations for each LEA for the following school year. It also contains the necessary assurances, certifications and compliance requirements of the IDEA Act of 2004. It also notes the VDOE policies and procedures, which are consistent with federal implementing regulations, and the provisions of the *Education Department General Administrative Regulations* (EDGAR) and Uniform Guidance (2 CFR [§200](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr200_main_02.tpl)), as applicable. The LEA allocations are also found on the [Office of Special Education Finance and Budget webpage](http://www.doe.virginia.gov/special_ed/grants_funding/index.shtml). Furthermore, the total award amount for each LEA is loaded into the OMEGA system in their individual file.

### Calculation of Change from Prior Year’s Subgrant

When applicable, the increase in Section 611 allocation from the prior year and the 50 percent allowable adjustment is calculated within the IDEA MOE APP. This option only appears in the [§300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1205&rgn=div8) allowable exception’s screen of the IDEA MOE APP when an initial determination shows a failure in any of the four methods. The LEAs who are qualified to take advantage of the adjustments must contact the SPED-FAB to give assurances that they will spend local funds equal to the amount of the reduction for activities that could be supported under the *Every Student Succeeds Act of 2015* (ESSA) regardless of whether the LEA is using funds under the ESSA for those activities.

### Eligibility for an Adjustment to IDEA LEA MOE (34 CFR [§300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1205&rgn=div8))

An LEA must receive a determination of “Meets Requirements” -- i.e., not in need of assistance, is providing FAPE and is not identified as requiring [Comprehensive Coordinated Education Intervention Services](http://www.doe.virginia.gov/special_ed/program_improvement/index.shtml)[[4]](#footnote-5) [(CCEIS),](http://www.doe.virginia.gov/special_ed/program_improvement/index.shtml) in order to use an MOE adjustment to reduce its required level of expenditure. The [Special Education Office of Program Improvement (SEPI](http://www.doe.virginia.gov/special_ed/program_improvement/index.shtml)) is responsible for making annual determinations for each LEA by October 31.

The SPED-FAB obtains the annual determination information from the SEPI webpage identified as “[Determination Letters On Local Implementation of IDEA](http://www.doe.virginia.gov/special_ed/reports_plans_stats/special_ed_performance/division/2017-2018/determination-letters.shtml).” The list of LEAs having significant disproportionality is also on the SEPI webpage under “[[Comprehensive Coordinated Education Intervention Services (CCEIS)](http://www.doe.virginia.gov/special_ed/program_improvement/index.shtml)](http://www.doe.virginia.gov/special_ed/program_improvement/index.shtml%2C).”

An LEA determined to “Not Meet Requirements” in any one or more category -- i.e., identified as needing assistance, requiring CCEIS and not providing FAPE, is prohibited from reducing its required level of expenditures using the increased allocation adjustment option. It must reserve 15 percent of its IDEA Part B Section 611 and Section 619 allocation amounts for CCEIS.

### Informing an LEA about Eligibility for an IDEA LEA MOE Adjustment (34 CFR [§300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1205&rgn=div8))

As part of the MOE data collection process, all LEAs receiving Part B funds are required to report their special education expenditures. The notice of when the collection window opens and closes is conveyed through a Superintendent’s Memo that also includes attachments of the IDEA MOE Guidance Document and the IDEA MOE APP User’s Manual. Both documents include instructions and guidance about the [§300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1205&rgn=div8) adjustments. The [§300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1205&rgn=div8) allowable exceptions screen within the IDEA MOE APP will only show the change in allocation and the calculated 50 percent for LEAs that have an initial determination of failure in any of the four methods –i.e., not eligible to take the adjustment. The LEAs taking advantage of the adjustment must contact SPED-FAB for further review and discussion because the SPED-FAB team confirms that the LEA is eligible.

### Interaction of the IDEA LEA MOE Adjustment with Funds Used for Voluntary CEIS

In the event that an LEA takes advantage of using the [§300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1205&rgn=div8) adjustment and set-aside funds for voluntary CEIS, the CEIS set-aside amount must be reduced by the amount of the adjustment taken. The LEA must also spend local funds equal to the amount of the reduction for activities that could be supported under the [Every Student Succeeds Act of 2015 (ESSA)](http://www.doe.virginia.gov/federal_programs/esea/index.shtml), regardless of whether the LEA is using funds under the ESSA for those activities.

An LEA indicates in the Annual Plan/Application located on OMEGA whether it intends to use IDEA funds for voluntary CEIS. If the LEA intends to use both the IDEA LEA MOE adjustment and voluntary CEIS, the VDOE will validate the maximum amount available for each and notify the LEA of those amounts in the IDEA MOE APP.

### Use of Funds Freed Up by the IDEA LEA MOE Adjustment

Each LEA that intends to use the IDEA LEA MOE adjustment to reduce its required level of expenditures must use the local funds equal to the funds made available by the adjustment as follows.

 The LEA must submit an assurance to the VDOE that:

* The LEA will use an amount of local funds equal to the amount of the IDEA LEA MOE adjustment to carry out activities that could be supported with funds under the *Every Student Succeeds Act* (ESSA), regardless of whether the LEA is using funds under ESSA for those activities.
* If the LEA is using funds under ESSA for those activities, the LEA will use the funds made available by the IDEA LEA MOE adjustment to supplement ESSA funds and not to supplant those funds.
* The LEA will send a signed copy of the assurance via email to the SPED-FAB and retain documents at the local level for audit and review purposes.

### End-of-Year Reporting

An “Overview IDEA MOE Summary Report '' for all approved LEAs is available and easily accessed within the IDEA MOE APP. This data is used for reporting to USED through E*MAPS*.

### Related Resources

* IDEA Regulations (current full text of these regulations can be found at [Part 300 Assistance to State for the Education of Children with Disabilities](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr300_main_02.tpl)): 34 CFR [§§300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1203&rgn=div8), [300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1205&rgn=div8), [300.226](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1226&rgn=div8), and [300.608](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1608&rgn=div8); Appendix D to Part 300 — Maintenance of Effort and Early Intervening Services

* ESSA regulations (current full text of these regulations can be found in the search engine at [ESSA](https://www.ed.gov/essa?src=rn), or the direct links at [§300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=7ebb6951bc81deb37eeb4134604b86b9&mc=true&node=se34.2.300_1205&rgn=div8) and [§300.206](https://www.ecfr.gov/cgi-bin/text-idx?SID=7ebb6951bc81deb37eeb4134604b86b9&mc=true&node=se34.2.300_1206&rgn=div8))
* 618 Data Pre-submission Edit Check Tool — Part B MOE and CEIS, IDC and CIFR Coordinated Early Intervening Services Resources: Step by Step, CIFR

* MOE Reduction Eligibility Decision Tree and Worksheets, IDC
* E*MAPS* User Guide: IDEA Part B Maintenance of Effort Reduction and Coordinated Early Intervening Services, U.S. Department of Education
* Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) — Section E, OSERS

* Letter to Michelson and Mayes (2009), OSEP

## Section Nine: Failure to Meet IDEA Maintenance of Effort Compliance Standard

### Overview

This section discusses the VDOE’s process for ensuring that any LEA’s failure to meet the IDEA LEA MOE requirements results in the VDOE returning the dollar amount of that failure to the USED out of either non-federal funds or funds for which accountability to the federal government is not required (e.g., Impact Aid, Medicaid reimbursements) (34 CFR [§300.203(d)](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1203&rgn=div8)).

### Notification of Compliance

The IDEA MOE APP is an automated system that provides the calculation for the four test methods for determining compliance immediately once the data are entered. Therefore, LEAs are aware of the results and may enter exceptions according to the regulations, if applicable, to rectify the results. However, once the information is entered and submitted to the VDOE, a review occurs and a compliance determination is made.

The LEA receives the determination results automatically through the IDEA MOE APP. The application includes verification reports that detail the federal language referencing the implementation of the final regulation, whether LEAs passed or failed the MOE requirement, the amount of the shortfall if the final determination is a failure, and the required amount to meet the requirement for the next fiscal year. This verification must be certified by the LEA’s Superintendent or Designee after review and approval from SPED-FAB.

If it is determined that an LEA is out of compliance, then a direct contact is made via email and phone to offer consultation and discuss the results. Once consultation has occurred and the findings conclude that the LEA is out of compliance, then a letter is sent to the LEA. The letter includes the evidence for not meeting the compliance standard for any method in the reference year and the allowable exceptions that were applied. The repayment amount (the dollar amount under the required level of effort) and the specific process and deadline for remitting payment to the VDOE is also included in the letter.

### Calculation of the IDEA LEA MOE Shortfall and Repayment Amount

As detailed in earlier sections, the VDOE determines the amount required to meet the IDEA LEA MOE compliance standard for each of the four calculation methods (34 CFR [§§300.203(b)(2)](https://www.ecfr.gov/cgi-bin/text-idx?SID=502683850679f0c1feb98e3b2d6a9316&mc=true&node=se34.2.300_1203&rgn=div8)). For each LEA that fails to meet the IDEA LEA MOE compliance standard, the IDEA MOE APP performs the calculations to determine the IDEA LEA MOE shortfall for each of the four methods for which amounts are available.

The repayment amount is the lowest between the shortfall or the sum of Section 611 and Section 619 sub grants to arrive at the total IDEA Part B subgrant amount received by the LEA in the state fiscal year in which the failure occurred.

A copy of the verification report signed by the LEA’s Superintendent that acknowledges the failed effort and its consequences (repayment of the shortfall), as well as the summary detailing the extent of the technical assistance provided, and all communications via email and telephone, are compiled for use in the discussion and hearing process.

After the conclusion of the discussion and confirmation the results are received from the LEA, the VDOE Superintendent of Public Instruction sends the LEA a MOE non-compliance letter. This includes the short-fall amount and instructions of how the amount is to be paid to the VDOE using non-federal funds. The letter informs the LEA that the SPED-FAB will contact the LEA to discuss the process for payment. The letter also states that the non-compliance amount cannot be included in the LEA’s Schedule A reported expenditures in the *ASRFIN*.

Once notification is completed, the LEA sends a cover letter and check to the VDOE. The check and accompanying documentation is delivered to the VDOE Division of Finance, Budget and Operations. The Office of Finance deposits the check into the Virginia Treasury and submits repayment to the USED.

### Repayment to the U.S. Department of Education

The VDOE total repayment amount for all LEAs that failed IDEA LEA MOE is completed with one payment to the U.S. Department of Education before the end of the current federal fiscal year. The VDOE may use the USED electronic submission process, [FED-WIRE system](http://www2.ed.gov/programs/safra/fed-wire-form.pdf), or submit a check to a “lock box” at the following address:

U.S. Department of Education

P.O. Box 979053 St. Louis, MO 63197-9000

ATTN: Accounts Receivable Group/OCFO

The VDOE retains copies of either the FED-WIRE form or check and the cover letter in the Division of Finance and Operations and in the SPED-FAB.

### Storage

Information pertaining to repayments (including the FED-WIRE transfer or check, date sent and amount, date LEA recovery funds were received and amount) provided by the LEA and reviewed by the SPED-FAB staff is electronically maintained.

Related Resources:

* IDEA Regulations (current full text of these regulations can be found at

[Electronic Code of Federal Register - Part 300](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr300_main_02.tpl)): 34 CFR [§§300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=7ebb6951bc81deb37eeb4134604b86b9&mc=true&node=se34.2.300_1203&rgn=div8), [300.204](https://www.ecfr.gov/cgi-bin/text-idx?SID=05b142ba8f9672148503d01d09483229&mc=true&node=se34.2.300_1204&rgn=div8), [300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=b81f9a0cbca4f80d66b3fd06dd1e2bc4&mc=true&node=se34.2.300_1205&rgn=div8), and [300.608](https://www.ecfr.gov/cgi-bin/text-idx?SID=8e5445b52117da526923d50c04beb830&mc=true&node=se34.2.300_1608&rgn=div8)

## Section Ten: State LEAs IDEA Maintenance of Effort Data Reporting Procedures

### Overview

This section outlines the SEA’s procedures for E*MAPS* data reporting pursuant to 34 CFR [§300.640](https://www.ecfr.gov/cgi-bin/text-idx?SID=4b2937ce03f7cf840279ffabb119ab13&mc=true&node=se34.2.300_1640&rgn=div8) and 34 CFR [§§76.720](https://www.ecfr.gov/cgi-bin/text-idx?SID=b81eb6b6ed9491fd4bcbad784f4ce4e3&mc=true&node=se34.1.76_1720&rgn=div8) and [76.722](https://www.ecfr.gov/cgi-bin/text-idx?SID=b81eb6b6ed9491fd4bcbad784f4ce4e3&mc=true&node=se34.1.76_1722&rgn=div8). See also the E*MAPS* Data Reporting timeline in Section 3.

### EDFacts/E*MAPS* Data Reporting

The [ED*Facts* Metadata](https://www2.ed.gov/about/inits/ed/edfacts/index.html) and Process System (E*MAPS*) is a web-based tool used to provide SEAs with an easy method of reporting and maintaining data to (1) meet Federal reporting requirements and (2) provide information on state policies, plans, and metadata in order to aid in the analysis of data collected. Specifically this information pertains to the VDOE collection process and reporting of data for [*IDEA Part B Maintenance of Effort Reduction and Coordinated Early Intervening Services (CEIS)*](https://www2.ed.gov/about/inits/ed/edfacts/emaps-idea-part-b-moe-reduction-ceis-user-guide.pdf)*.*

The Director of the SPED-FAB and the Special Education Data and Finance Specialist are responsible for compiling and reporting IDEA LEA MOE–related data elements to the E*MAPS* IDEA Part B MOE Reduction and CEIS data collection. Table 6 in the E*MAPS* IDEA data collection system lists each data element, when to obtain it, and the responsible staff member. This table is ordered to match the layout of the data elements in the submission file.

Table 6 (below): Displays the data elements required for the E*MAPS* IDEA Part B MOE Reduction and CEIS data collection. The Special Education Data and Finance Specialist position is responsible for this reporting.

| Table 6: Data Element Required for Each LEA | When to Obtain |
| --- | --- |
| IDEA Part B 611 allocation (two years) | March |
| IDEA Part B 619 allocation | March |
| LEA Determination and school year of determination | January |
| IDEA LEA MOE adjustment amount | January |
| IDEA LEA MOE compliance determination | April |
| Repayment amount | April |
| SEA repayment date | April |
| Significant disproportionality | April |
| Voluntary/comprehensive CEIS amount | April |

**SEA Process for the E*MAPS* Submission**

Prior to compiling the data for submission, the Director of SPED-FAB downloads the template and E*MAPS* User Guide and provides to Finance Data Specialist to review for any changes. This is typically completed at least a week prior to the opening of the collection window.

The Special Education Data and Finance Specialist compiles all data elements from different sources. For MOE data, the overview report is accessed and printed from the IDEA MOE APP. The CCEIS summary data is accessed from the SEPI webpage and an internal shared drive. This includes the data on the LEA determination matrix as well as LEAs with significant disproportionality.

Compilation and preparation of data is completed in April of each year. After compilation, the required IDEA LEA MOE data elements are entered into the CSV formatted template.

After completing the template and ensuring that data is entered accurately, the Special Education Data and Finance Specialist, sends this information to the Special Education Financial Data Specialist for verification. Once reviewed, the information is submitted to the E*MAPS* by April 20.

Once submitted, an automatic email notification is sent to the submitter for a successful upload. The email informs the state submitter to review the submitted data from E*MAPS* for any warnings prior to submission. Corrections are made, if needed, and the SPED-FAB Director re-uploads the template until all warnings and errors are eliminated. Once these warnings or errors are eliminated, the template is submitted to E*MAPS*. Note: There are no limits to how many times the template is uploaded and submitted as long as it is done prior to the close date.

The E*MAPS* collection window is re-opened for 30 days in August. Prior to re-opening the collection window for submission, all Data Part B Managers/state submitters receive an email from E*MAPS* if additional data are needed or there is a quality check on the submitted data. A quality check is submitted through a data note. The data note is prepared using E*MAPS*/Office of Management and Budget (OMB) Max Data Response Form that can be accessed at OMB Max. Once the data note is completed, it is sent to the Director of SEPI for submission via the OMB Max. All email communications for the data submission are electronically stored.

**Related Resources**

IDEA Regulations (current full text of these regulations can be found at [Electronic Code of Federal Regulations - Part 300](https://www.ecfr.gov/cgi-bin/text-idx?tpl=/ecfrbrowse/Title34/34cfr300_main_02.tpl)): 34 CFR [§§300.12](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_112&rgn=div8), [300.28](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_128&rgn=div8), [300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1203&rgn=div8), [300.204](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1204&rgn=div8), [300.205](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1205&rgn=div8), [300.209](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1209&rgn=div8), [300.221](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1221&rgn=div8), [300.226](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1226&rgn=div8), [300.227](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1227&rgn=div8), [300.228](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1228&rgn=div8), and [300.608](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1608&rgn=div8)

* 618 Data Pre-submission Edit Check Tool — Part B MOE and CEIS, IDC and CIFR Writing Exemplary Data Notes for Local Educational Agency Maintenance of Effort Reduction Data and Coordinated Early Intervening Services Data, CIFR
* E*MAPS* User Guide: IDEA Part B Maintenance of Effort Reduction and Coordinated Early Intervening Services, U.S. Department of Education
* Issuance of Guidance on the Final Local Educational Agency Maintenance of Effort Regulations under Part B of the IDEA (OSERS Non-Regulatory Guidance) — Section E, OSERS

## Section Eleven: Communicating, Training and Technical Assistance

### Overview

This section explains the SEA’s procedures for training and communicating with LEAs regarding IDEA LEA MOE and the SEA’s processes and procedures for managing, monitoring, and reporting on the IDEA LEA MOE requirements.

### IDEA LEA MOE Training and Communication

The Director of SPED-FAB and other staff members work to enhance the efficacy and fiscal prudence of IDEA Part B funds by providing training and timely communication with LEAs regarding all special education fiscal issues, including IDEA LEA MOE. The primary contact for IDEA LEA MOE in the SPED-FAB is the Special Education Financial Data Specialist.

Fiscal responsibilities, such as those related to IDEA LEA MOE, are presented to various constituents across the Commonwealth. This includes, but is not limited to, the Virginia Association of School Business Officers meeting, the ASPIRING Leaders training (a yearlong training for potential Special Education Directors), the New Special Education Director’s Academy and Regional Finance Director Meetings as requested. Individualized instruction, presentations, and technical assistance is provided to an LEA when requested.

The VDOE maintains a section of its website dedicated to special education finances. The instruction and resource page for special education finance is updated throughout the year to ensure its accuracy. The IDEA LEA MOE information is detailed on the [Special Education Office of Finance and Budget webpage.](http://www.doe.virginia.gov/special_ed/grants_funding/index.shtml) The SPED-FAB communicates and consults with LEAs through the online management applications, video-conferencing, face-to-face meetings, letters, emails, and phone.

The SPED-FAB provides LEAs, annually, with an updated “[*Individual with Disabilities Education ACT* (IDEA) Maintenance of Effort Guidance](http://www.doe.virginia.gov/administrators/superintendents_memos/2019/271-19a.docx)” document and the instructions for using the online [IDEA MOE APP](http://www.doe.virginia.gov/administrators/superintendents_memos/2019/271-19b.docx), eligibility and compliance calculator to complete each year. This IDEA MOE APP determines compliance values for each of the four methods. Detailed instructions for completing the IDEA MOE APP are sent to each LEA annually. Instructions are updated to reflect any new guidance provided on IDEA LEA MOE and are noted in the guidance document. The LEAs receive this information through a Superintendent’s Memorandum, which is posted on the [VDOE website under Superintendent’s and Principals’ Memos.](http://www.doe.virginia.gov/administrators/superintendents_memos/2018/index.shtml) Additionally, the SPED-FAB sends it to LEA Finance and Special Education Directors.

Monitoring of IDEA LEA MOE is completed through the IDEA MOE APP. Ongoing consultation and technical assistance is provided in response to LEA requests. Additionally, onsite monitoring occurs at selected LEA sites annually, which includes review of documentation and discussions regarding MOE.

The SPED-FAB is in the process of updating and re-creating online webinars to support MOE training efforts. They are being formatted according to accessibility criteria.

### Related Resources

IDEA Regulations (current full text of these regulations can be found at https://www.ecfr.gov/): 34 CFR [§§300.12](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_112&rgn=div8), [300.28](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_128&rgn=div8), and [300.203](https://www.ecfr.gov/cgi-bin/text-idx?SID=aecb87720c230bec85f4ee93f8faed23&mc=true&node=se34.2.300_1203&rgn=div8)

## APPENDIX A

## School Divisions and State Operated Programs (LEAs)

* [Accomack County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=1&w=true)
* [Albemarle County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=2&w=true)
* [Alexandria](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=101&w=true)
* [Alleghany County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=3&w=true)
* [Amelia County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=4&w=true)
* [Amherst County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=5&w=true)
* [Appomattox County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=6&w=true)
* [Arlington County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=7&w=true)
* [Augusta County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=8&w=true)
* [Bath County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=9&w=true)
* [Bedford County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=10&w=true)
* [Bland County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=11&w=true)
* [Botetourt County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=12&w=true)
* [Bristol](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=102&w=true)
* [Brunswick County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=13&w=true)
* [Buchanan County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=14&w=true)
* [Buckingham County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=15&w=true)
* [Buena Vista](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=103&w=true)
* [Campbell County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=16&w=true)
* [Caroline County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=17&w=true)
* [Carroll County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=18&w=true)
* [Charles City County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=19&w=true)
* [Charlotte County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=20&w=true)
* [Charlottesville](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=104&w=true)
* [Chesapeake](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=136&w=true)
* [Chesterfield County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=21&w=true)
* [Clarke County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=22&w=true)
* [Colonial Beach](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=202&w=true)
* [Colonial Heights](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=106&w=true)
* [Covington](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=107&w=true)
* [Craig County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=23&w=true)
* [Culpeper County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=24&w=true)
* [Cumberland County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=25&w=true)
* [Danville](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=108&w=true)
* [Dickenson County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=26&w=true)
* [Dinwiddie County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=27&w=true)
* [Essex County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=28&w=true)
* [Fairfax County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=29&w=true)
* [Fairfax](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=134&w=true)
* [Falls Church](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=109&w=true)
* [Fauquier County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=30&w=true)
* [Floyd County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=31&w=true)
* [Fluvanna County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=32&w=true)
* [Franklin County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=33&w=true)
* [Franklin](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=135&w=true)
* [Frederick County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=34&w=true)
* [Fredericksburg](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=110&w=true)
* [Galax](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=111&w=true)
* [Giles County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=35&w=true)
* [Gloucester County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=36&w=true)
* [Goochland County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=37&w=true)
* [Grayson County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=38&w=true)
* [Greene County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=39&w=true)
* [Greensville County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=40&w=true)
* [Halifax County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=41&w=true)
* [Hampton](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=112&w=true)
* [Hanover County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=42&w=true)
* [Harrisonburg](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=113&w=true)
* [Henrico County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=43&w=true)
* [Henry County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=44&w=true)
* [Highland County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=45&w=true)
* [Hopewell](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=114&w=true)
* [Isle of Wight County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=46&w=true)
* [James City County (go to Williamsburg-James City County)](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=131&w=true)
* [King George County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=48&w=true)
* [King and Queen County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=49&w=true)
* [King William County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=50&w=true)
* [Lancaster County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=51&w=true)
* [Lee County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=52&w=true)
* [Lexington](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=137&w=true)
* [Loudoun County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=53&w=true)
* [Louisa County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=54&w=true)
* [Lunenburg County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=55&w=true)
* [Lynchburg](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=115&w=true)
* [Madison County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=56&w=true)
* [Manassas](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=143&w=true)
* [Manassas Park](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=144&w=true)
* [Martinsville](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=116&w=true)
* [Mathews County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=57&w=true)
* [Mecklenburg County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=58&w=true)
* [Orange County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=68&w=true)
* [Page County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=69&w=true)
* [Patrick County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=70&w=true)
* [Petersburg](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=120&w=true)
* [Pittsylvania County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=71&w=true)
* [Poquoson](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=142&w=true)
* [Portsmouth](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=121&w=true)
* [Powhatan County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=72&w=true)
* [Prince Edward County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=73&w=true)
* [Prince George County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=74&w=true)
* [Prince William County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=75&w=true)
* [Pulaski County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=77&w=true)
* [Radford](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=122&w=true)
* [Rappahannock County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=78&w=true)
* [Richmond County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=79&w=true)
* [Richmond](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=123&w=true)
* [Roanoke County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=80&w=true)
* [Roanoke](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=124&w=true)
* [Rockbridge County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=81&w=true)
* [Russell County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=83&w=true)
* [Salem](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=139&w=true)
* [Scott County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=84&w=true)
* [Shenandoah County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=85&w=true)
* [Smyth County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=86&w=true)
* [Southampton County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=87&w=true)
* [Spotsylvania County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=88&w=true)
* [Stafford County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=89&w=true)
* [Staunton](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=126&w=true)
* [Suffolk](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=127&w=true)
* [Surry County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=90&w=true)
* [Sussex County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=91&w=true)
* [Tazewell County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=92&w=true)
* [Virginia Beach](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=128&w=true)
* [Warren County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=93&w=true)
* [Washington County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=94&w=true)
* [Waynesboro](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=130&w=true)
* [West Point](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=207&w=true)
* [Westmoreland County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=95&w=true)
* [Williamsburg-James City County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=131&w=true)
* [Winchester](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=132&w=true)
* [Wise County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=96&w=true)
* [Wythe County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=97&w=true)
* [York County](http://www.va-doeapp.com/StaffBySchoolDivisions.aspx?d=98&w=true)

**STATE OPERATED PROGRAMS (SOPs)**

**State mental health facilities**

* Commonwealth Center – Staunton City fiscal agent

**State specialized children’s hospitals**

* Virginia Treatment Center – Richmond City fiscal agent
* Medical College of Virginia -Richmond city fiscal agent
* Kings Daughters Hospital

**Virginia Department of Corrections**

**Virginia Department of Juvenile Justice**

* Regional and local juvenile detention homes

## APPENDIX B

## Example of MOE Estimated/Projected Budget Summary Page

## in Annual Plan Application





## Appendix C

## Summary of IDEA MOE Status APP Report



## Acronyms

| ASRFIN | Annual School Report - Financial  |
| --- | --- |
| CCEIS | Comprehensive Coordinated Early Intervening Services |
| CFR | Code of Federal Regulations |
| EDGAR | Education Department General Administrative Regulations |
| EDFacts | Centralized data reported by SEAS on LEA demographics, program participation, and performance data |
| E*MAPS* | EDFacts Meta data and Process System |
| ESA | Educational Service Agency |
| ESEA | Elementary and Secondary Education Act |
| ESSA | Every Student Succeeds Act |
| FFY | Federal Fiscal Year |
| GEPA | General Education Provisions Act |
| IDEA | Individuals with Disabilities Education Act |
| IDEA MOE APP | Individuals with Disabilities Education Act Maintenance of Effort Application |
| LEA | Local Educational Agency |
| MOE | LEA Maintenance of Effort |
| OIG | Office of Inspector General |
| OMB | Office of Management and Budget Grant  |
| OMEGA | Online Management Education Grants Administration |
| OSEP | Office of Special Education Programs |
| SEA | State Educational Agency (e.g. VDOE) |
| SESS | Department of Special Education Student Services |
| SPED-FAB | Special Education Office of Finance and Budget |
| SFY | State Fiscal Year |
| SSWS | Single Sign-on Web System |
| UGG | Federal Uniform Grant Guidance |
| USED | United States Department of Education |
| VDOE | Virginia Department of Education |

1. LEAs are referenced as public school divisions in Virginia. For this document “LEA” will be used to include all of Virginia’s public school divisions and programs that may be eligible to receive IDEA funds. [↑](#footnote-ref-2)
2. Definition: To meet federal IDEA provisions, school divisions are required to make an unduplicated count of students with disabilities receiving special education on December 1 of each year. More information may be found on the [December 1 Child Count Webpage](http://www.doe.virginia.gov/info_management/data_collection/special_education/index.shtml#dec). [↑](#footnote-ref-3)
3. [↑](#footnote-ref-4)
4. Significant disproportionality is determined by the State, based on the division’s numerical data.  Identified divisions must use 15 percent of the total amount of its 611 and 619 Part B IDEA funds for Comprehensive Coordinated Early Intervening Services (CCEIS) to help address issues of disproportionality.  [↑](#footnote-ref-5)