



COMMONWEALTH of VIRGINIA  
Department of Education

October 25, 2013

TO: Division Superintendents

FROM: Patricia I. Wright, Superintendent of Public Instruction

**SUBJECT: Individuals with Disabilities Education Act Maintenance of Effort (IDEA MOE) Requirements for School Divisions – 2012-2013**

The Virginia Department of Education (VDOE) is required by federal regulation to ensure all school divisions in Virginia comply with §300.203 of the Individuals with Disabilities Education Act (IDEA), which mandates that school divisions meet a maintenance of effort (MOE) obligation. The MOE regulation requires school divisions to spend at least the same amount of local or local plus state dollars for a current school year on the delivery of special education and related services, as were spent the previous year.

The VDOE will continue utilizing a Web-based application (i.e., IDEA MOE Application) for divisions to use to report expenditures. This application must be used to report costs associated with providing special education and related services to children and youth with disabilities that are above and beyond the costs of providing regular education programs to nondisabled students. Costs associated with capital outlay or regular education programs and services should be excluded from this expenditure calculation. The attached documents will provide additional guidance and information.

The IDEA MOE application can be accessed using the VDOE Single Sign-on for Web Systems (SSWS) portal. The person responsible for submitting the division's IDEA MOE report of expenditures will need to contact their local SSWS administrator to gain access rights to the application. A webinar on how to use the IDEA MOE application will be offered on the following dates: **November 6, 2013 at 10 a.m.** and **November 7, 2013 at 2 p.m.** The webinar may be accessed at the following link:

<https://connect20.uc.att.com/EventEntry/Websites/?VaccId=vait&ExEventID=88855182&CT=W>.

The data collection window will open on November 4, 2013, and will close on November 22, 2013.

Any questions should be directed to Mrs. Tracie L. Coleman, special education budget and finance manager, at [tracie.coleman@doe.virginia.gov](mailto:tracie.coleman@doe.virginia.gov) or (804) 225-2704, or Emily Boothe, special education financial data specialist at [emilia.boothe@doe.virginia.gov](mailto:emilia.boothe@doe.virginia.gov) or (804) 225-2701, in the Division of Special Education and Student Services.

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Attachment:

- a. [IDEA MOE Guidance Document](#) (PDF)
- b. [IDEA MOE Application User's Manual](#) (PDF)

