



Division of Special Education and Student Services

IDEA Local Maintenance of Effort Compliance Requirements for 2014-2015 Submission

February 2016

IDEA Regulatory Requirements

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

Recent Regulatory Revisions

- On April 28, 2015, the U. S. Department of Education (USED) published final regulations concerning local educational agencies (LEAs) MOE. These changes in the revised regulations include: (1) Clarification of the compliance standard; (2) Explanation of the Subsequent Years rule; and Specification of the consequences for an LEA's failure to maintain effort. The VDOE shared this guidance with the LEAs on August 18, 2015.
- As a result of these regulatory changes, the VDOE has made enhancements to the Web-based application to ensure compliance with these changes.
- This document further clarifies the four tests that will be used to determine compliance and the allowable exceptions or provisions available for divisions to consider.

IDEA MOE Submission

- The VDOE will continue utilizing a Web-based application (i.e., IDEA MOE Application) for divisions to use to report expenditures.
- 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.
- Refer to Superintendent's Memo #030-16 for the Guidance Document and User's Guide.
- The data collection window opened on February 15, 2016, and closes on March 18, 2016.

IDEA MOE Expenditures

- **The IDEA MOE application must include all 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.**
- **Costs incurred through the comprehensive services act (CSA) should not be included. As a result, these students would not be included in the per capita calculation.**

IDEA MOE Expenditures

- Expenditures for special education and related services must be reported by source of funds (state and local only).
- Federal expenditures are not used to determine whether the division has met its MOE requirement.
- Each entry must represent actual expenditures and be consistent with federal and state definitions of special education and related services.
- The primary requisite for reporting expenditures for purposes of determining compliance with IDEA's MOE requirements is that divisions will only report those expenditures the division incurred for students with disabilities for whom the division is legally responsible.

IDEA MOE Expenditures

- **The application includes final FY 2014 division expenditures . However, due to the subsequent years rule, the FY 2014 expenditures may not be used as the year to year comparison of local and local plus state expenditures for the provision of special education and related services.**
- **Expenditures entered in the IDEA MOE application may differ from special education expenditures reflected on Schedule A of the Annual School Report Financial Section (ASR) since they reflect a different student type (i.e., served vs. legally responsible).**
- **Expenditures reported in the ASR includes all funding sources (i.e., state, local & federal).**

Expenditures Included

- **Direct instruction/provision of special education service through an Individualized Education Program (IEP);**
- **Costs such as salaries and benefits (full and prorated costs) of staff who provide special education and related services;**
- **Costs associated with special transportation as called for in an IEP;**
- **Prorated proportionate costs of certain equipment purchases or certain construction costs;**
- **Costs associated with the provision of special education and related services for divisions responsible for the education program in a regional or local jail;**
- **Costs for providing special education and related services through a homebound or home-based model; and**
- **Tuition paid to another division.**

Expenditures Excluded

- **Tuition received from another LEA**
 - Tuition received by the serving school division for a student the serving division is not legally responsible for should be used to reduce the serving division's expenditures by the amount of the tuition received.
- **General capital outlay;**
- **General transportation costs;**
- **Comprehensive Services Act (CSA) local match; and**
- **Any expenditures that apply to all students.**

Sample ASR & MOE Crosswalk

Possible Special Education Categories	Total ASR	Total MOE
61100-Classroom Instruction-Elementary	35,425,676.98	35,425,676.98
61100-Classroom Instruction-Secondary	19,553,068.07	19,553,068.07
61200-Inst. Support-Student Social Work Svc. Elem.	6,652.28	6,652.28
61200-Inst. Support-Student Social Work Svc. Sec.	4,253.09	4,253.09
61300-Inst. Support-Elementary	529,656.59	529,656.59
61300-Inst. Support-Secondary	338,632.94	338,632.94
61300-Inst. Support-Media Svc.	282,503.25	282,503.25
61400-Inst. Support-School Admin. Elem.	208,709.86	208,709.86
62200-Attend./Hlth-Health Svc. Districtwide	3,790,265.17	
62200-Attend./Hlth-Psych. Svc. Districtwide	2,197,076.98	
62200-Attend./Hlth-Speech Audiology Svc. Districtwide	5,086.16	
Total ASR Special Education Expenses	62,341,581.37	56,349,153.06
Prorated District-Wide Costs for ASR		Prorated for MOE
Admin, Attend & Health		1,816,691.29
Pupil Transportation		3,579,995.22
Operations & Maint.		5,247,254.34
School Food		2,291,947.61
Technology		2,458,440.10
Total - Portion of Special Ed/Related Svc. District Wide Costs		15,394,328.56
Schedule A Amounts from ASR		Amount
Federal		10,304,451.00
State		20,807,098.00
Local		40,631,933.00
Total of Schedule A		71,743,482.00
Difference between ASR Schedule A & MOE		(15,394,328.94)
<i>NOTE: Amounts Should be based on costs of providing Special Education & Related Services as called for in an IEP</i>		

Important Reminders

- **Prorated costs should not include a blanket application of costs based on child count data**
- **Expenditures included should be associated with the provision of special education and related services for the division**
- **Methodology used for allocating costs should not vary from year-to-year**

IDEA LEA MOE Tests

MOE “tests” specified in §300.203b of the IDEA:

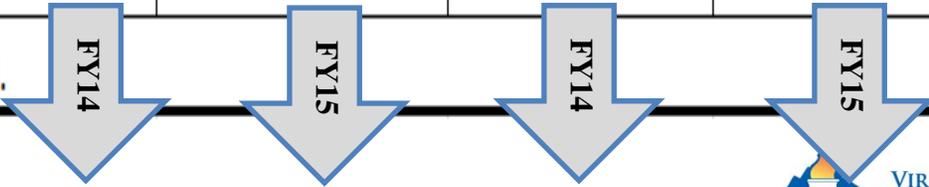
- **Local expenditures only**
- **Local and State combined expenditures**
- **Local per pupil/capita expenditure**
- **Local and State per pupil/capita expenditure**

These expenditures were for the education of children with disabilities that the school division spent from the **same source** for that purpose in the previous year subject to the subsequent years rule.

Subsequent Years Rule

Example of how an LEA meets or does not meet the MOE Compliance Standard using alternate methods from year to year AND using the exceptions or adjustment in §§300.204 and 300.205.

Fiscal Year	Test 1 (Local funds only)	Test 2 (State plus local funds)	Test 3 (Local funds per capita)	Test 4 (State plus local funds per capita)	Child Count
2012-2013 Actual	\$500*	\$1,000*	\$50*	\$100*	10
2013-2014 Actual	\$550*	\$950	\$55*	95	10
2014-2015 Actual	\$400	\$1,100*	\$40	\$110*	10
2015-2016 Required	\$550	\$1,100	\$55	\$110	10
*LEA met MOE using this method.					



NO WAIVERS TO MOE

- **There are NO WAIVERS of MOE available to an LEA**
- **There are four (4) Allowable Exceptions and one Provision to meeting MOE**
 - **The voluntary departure..... (§204a)**
 - **Decrease in the enrollment of children with disabilities(§204b)**
 - **The termination of the obligation of LEA to provide a program..... (§204c)**
 - **The termination of costly long-term purchase.....(§204d)**
 - **Adjustment to local fiscal efforts in certain fiscal years or the assumption of cost by the high cost fund operated by the SEA (§205)**

IDEA MOE Application

VDOE Homepage

<http://www.doe.virginia.gov/index.shtml>

Virginia.gov Agencies | Governor Search Virginia.Gov

VIRGINIA DEPARTMENT OF EDUCATION Text Size: A A A

Virginia Department of Education Home

VDOE Home

About VDOE

Board of Education

News

For Public Education Administrators

For Families & Students

Education Directories

Standards of Learning (SOL) & Testing

Instruction

Special Education

Student & School Support

Teaching in Virginia

Federal Programs

Statistics & Reports

VIRGINIA DEPARTMENT OF EDUCATION

ESEA Reauthorization & Virginia

Superintendent of Public Instruction Steven R. Staples discusses school accountability and the Every Student Succeeds Act, which reauthorizes the Elementary and Secondary Education Act (ESEA), the federal law known since 2002 as No Child Left Behind.

[Play video](#) (MP4) or read the [video transcript](#) (PDF)

Requires the free Apple [QuickTime player plug-in](#).

Hour of Code & National Computer Science Education Week

VDOE is encouraging teachers and schools to schedule Hour of Code events and activities during [National Computer Science Education Week](#), December 7-11, 2015. Resources and information are available from [Hour of Code](#).

Quick Links:

- Superintendent's & Principals' Memos
- Public Meetings
- VA School Report Cards - SOL Test Results
- Graduation Requirements
- For Families & Students
- College & Career Readiness
- Licensure
- School Improvement & Reform
- SSWS Login
- Job Opportunities
- Military Families

[Teacher Direct](#)

[For Families & Students](#)

NEWS & ANNOUNCEMENTS

Two Elementary Schools Earn National Title I School Distinction – December 2, 2015

Kina Georae County Honored by College Board – November 23, 2015

SSWS login screen. A log-in ID is required. The division's local SSWS administrator should be contacted to obtain an SSWS log-in to obtain access rights to the application.

The screenshot displays the SSWS Login interface. At the top, the Virginia Department of Education logo and name are visible. The main content area is titled "Single Sign-on for Web Systems (SSWS)" and "SSWS Login". A central form prompts the user to "Please Enter Your User Name" and includes a "User Name:" label, an input field, and a "Login" button. A red arrow points to the input field. Below the form is a "VIRGINIA DEPARTMENT OF EDUCATION NOTICE AND WARNING" section with a disclaimer. The left sidebar contains a navigation menu with items like "VDOE Home", "About VDOE", "Board of Education", "News", "For Public Education Administrators", "For Students & Parents", "Education Directories", "Testing & Standards of Learning (SOL)", "Instruction", "Special Education", "Student & School Support", "Teaching in Virginia", "Federal Programs", "Statistics & Reports", "Data Collection", and "School Finance". The right sidebar includes "SSWS Instructions", "Production", and "Test". A "Start of Page" link is at the bottom left.

Below displays the SSWS password screen. A password is required.

The screenshot shows the SSWS Login page. At the top, the Virginia Department of Education logo and name are displayed. Below this is a navigation menu with the following items: VDOE Home, About VDOE, Board of Education, News, For Public Education Administrators, For Students & Parents, Education Directories, Testing & Standards of Learning (SOL), Instruction, Special Education, Student & School Support, Teaching in Virginia, and Federal Programs. The main content area is titled "Single Sign-on for Web Systems (SSWS)" and "SSWS Login". It contains a section titled "Please Enter Your Password" with a "Password:" label, a text input field, a "Login" button, and a "[I Forgot My Password](#)" link. A red arrow points from the "For Students & Parents" menu item to the password input field. The right sidebar contains links for "SSWS Instructions", "Production", and "Test". At the bottom of the main content area, there is a "[Start of Page](#)" link.

After successfully logging into SSWS, the screen displayed below will appear. Select “Individuals with Disabilities Education Act Maint of Effort (IDEAMOE)” from the list of applications displayed. If the application is not listed, please contact the division’s local SSWS administrator to obtain access rights.

SSWS Application Selection [Logout](#)

✓

Please select one of the Applications listed below

APPLICATIONS

- [Individuals with Disabilities Education Act Maint of Effort \(IDEAMOE\)](#) - This application is used by school divisions to enter information that will be used by the Virginia Department of Education (VDOE) to determine whether or not the division has met its federal Individuals with Disabilities Education Act (IDEA) Maintenance of Effort (MOE) requirement.
- [Online Management of Education Grant Awards \(OMEGA\)](#) - Online Management of Education Grant Awards for application submission, approvals, award, and financial tracking.
- [Special Ed December 1 Membership \(12/1 Count\)](#) - Special Education 12/1 Membership Data Collection tracks, records, and submits student-level membership and demographic information for all students identified in any special education program.
- [Special Education Excess Cost \(Speced-Excess\)](#) - Used by divisions to determine the excess cost amount they must spend for the year.
- [Special Education Proportionate Set Aside \(Speced-PSA\)](#) - Used by divisions to determine their amount to be expended for parentally-placed children with disabilities.

[Start of Page](#)

SSWS Instructions
Educational Directory
Contact List
Applications Contact Info
Change Password
Change E-mail
Change Security Questions
Maintain Contacts
Dropbox
EIM Service Request
Oracle Financial Reports
Time & Leave Certification

The screen below will display after selecting the IDEA MOE option. The screen will indicate if the collection window has been opened or closed. When closed, the application is available for the division to use as a calculator.

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



Menu Options

- **Instructions** – Selecting this option will display the link to the “**IDEA MOE Guidance Document.**” The link, when clicked open, will download the PDF file of the guidance documents available.
- **Enter Expenditures** – Selecting this option will display the window where the user will enter state expenditures and local expenditures for school fiscal year (SFY) 2014-2015. It also displays the previous year’s (i.e., SFY 2013-2014) submitted MOE expenditures. Last year’s expenditures may not be used as the basis for the initial determination of meeting the MOE. Refer to Attachment A for guidance concerning which expenditures should be included or excluded.
- **Reports** – Selecting this option will display the window where two types of reports are available for the user (see slide 30).
 - Maintain Exception Report – This type of report is for the division’s use only and need not be submitted to the VDOE. The report can be generated after approval of the submitted expenditures by the VDOE.
 - Verification Report – This is a type of report that the division’s superintendent or a designee has to certify that the data submitted have been verified for accuracy. The report for the year being reported cannot be generated until the data submitted to the VDOE has been approved. Once approval is received via e-mail, the division will have access to generate the report for certification by the superintendent.

The figure below displays when the “Enter Expenditures” option has been selected.

SWS Menu >> IDEAMOE Home >> Enter Expenditures

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

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

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

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

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

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

(+) Instructions

Enter Expenditures

Reports

TEST

Displays FY2013-14



Enter Expenditures		
SPECIAL EDUCATION EXPENDITURES		
FUND SOURCE	2013 Year	Current Year
State Funds	\$20,772,957.00	\$ 0.00
Local Funds	\$40,577,700.00	\$ 0.00

[Start of Page](#)

Enter the state and local expenditures for special education and related services for the current year in the application window. Entry must represent actual expenditures and must be consistent with federal and state regulations and guidance as outlined in Attachment A. Once entered, click the “Save” button to save the information or click the “Save and Next” button at the bottom of the screen to navigate to the next screen in the application.

VIRGINIA DEPARTMENT OF EDUCATION
 WS Menu >> IDEAMOE Home >> Enter Expenditures

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

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

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

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

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

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

Enter Expenditures			
FUND SOURCE	SPECIAL EDUCATION EXPENDITURES		
		2013 Year	Current Year
State Funds	\$20,772,957.00	\$	21,000,000.00
Local Funds	\$40,577,760.00	\$	53,000,000.00

[Start of Page](#)

The screen below displays after the user has selected the “Save and Next”. The IDEA MOE application will automatically display whether the division has met its IDEA MOE requirement based on the state and local expenditures entered. Below the division has met the four tests available under §300.203b of the IDEA. **NOTE:** Comparison Year is based on the Subsequent Years Rule. User should confirm for accuracy and select “Submit to DOE” button.

VIRGINIA DEPARTMENT OF EDUCATION
 HOME Menu >> IDEAMOE Home >> Maintain Exceptions

Logout

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

✔ Data Saved successfully.

Maintain exceptions

DIVISION NAME: SCHOOL YEAR: 2014-2015
 Status: Not Submitted

MOE TEST 1		MOE TEST 2	
Current Year Local Expenditures:	53,000,000.00	Current Year Local + State Expenditures:	74,000,000.00
2012 Year Local Expenditures:	40,631,933.00	2011 Year Local + State Expenditures:	72,618,307.00
Year to Year Comparison of Expenditures:	12,368,067.00	Year to Year Comparison of Expenditures:	1,381,693.00
Pass ?	Yes	Pass ?	Yes
MOE TEST 3		MOE TEST 4	
2013 Year Local Expenditures:	40,577,760.00	2011 Year Local + State Expenditures:	72,618,307.00
2013 Year Child Count:	5933	2011 Year Child Count:	6101
2013 Year Per Capita:	6,839.3325	2011 Year Per Capita:	11,902.6892
Current Year Local Expenditures:	53,000,000.00	Current Year Local + State Expenditures:	74,000,000.00
Current Year Child Count:	6171	Current Year Child Count:	6171
Current Year Per Capita:	8,589.5594	Current Year Per Capita:	11,991.5725
Pass ?	Yes	Pass ?	Yes

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

[Start of Page](#)

FY2012-2013

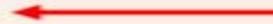


FY2013-2014

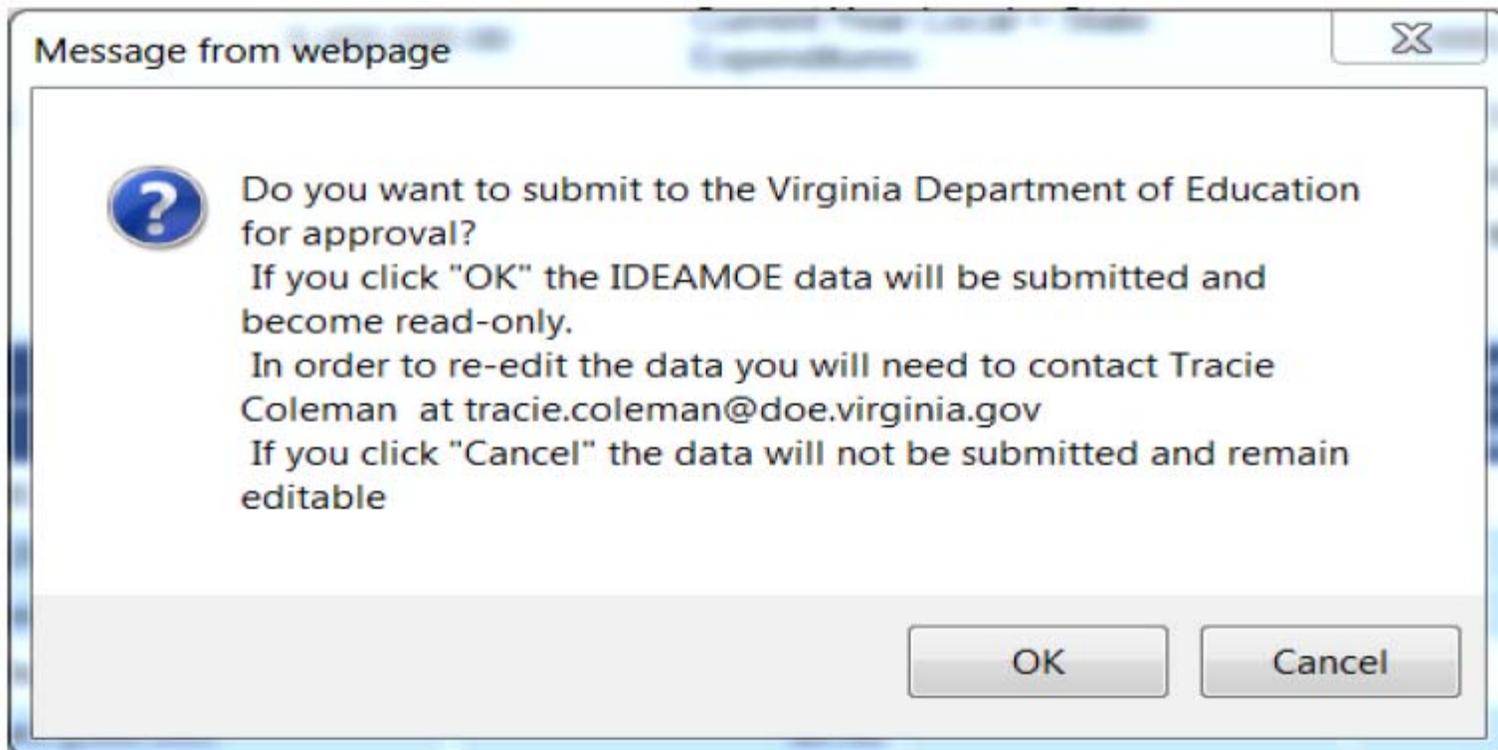


FY2011-2012

FY2011-2012



Below illustrates the screen that displays when the user selects the “Submit to DOE” option from the menu.



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

The screenshot shows the IDEAMOE Home page. The main content area contains the following text:

The Individuals with Disabilities Education Act Maint of Effort (IDEAMOE) for [redacted] or 2014 - 2015 has been completed and submitted to VDOE. The collection window for the IDEAMOE application has been locked for [redacted] County. If changes or corrections are required for the IDEAMOE, the division superintendent or designee must contact the Financial & Data Services office to request the window to be unlocked.

School divisions are required to report annually all expenditures required to provide special education and related services to students with disabilities in the division. Divisions will be notified by the VDOE when they will be able to submit information (when "the window" will be open). This information is used by the Virginia Department of Education to determine compliance with the division's IDEA maintenance of effort (MOE) requirement. By federal regulation, there are four tests used to determine whether a division has met its MOE requirement. When a division does not meet at least one of these four MOE tests, the division has the opportunity, using this application, to provide information for the VDOE to review to determine whether there may be acceptable reasons why the required level of effort was not met. By federal regulation, these acceptable reasons for a division's failure to maintain the required level of effort are specified as allowable exceptions to the required level of effort. Information entered by divisions specific to possible allowable exceptions will be reviewed by the VDOE for approval. After the VDOE has reviewed all of the information entered by the divisions, verification reports will be available for superintendent's signature confirming acknowledgement and acceptance of the final MOE status (met or did not meet the requirement). Finally, the application will archive information entered by the divisions for VDOE and school division audit purposes.

Click the "Instructions" link on gray right hand menu for guidance documents and more information.

Start of Page

The right sidebar menu includes the following items:

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

Red callout boxes highlight the 'Enter Expenditures' and 'Maintain Exceptions' options.

The screen below displays when the user clicks the “Maintain Exceptions” option from the menu. Note that the window displays the status as “Pending Approval”. The status will change either to “Approved” or “Revisions Required”, once an action is taken by VDOE.

VIRGINIA DEPARTMENT OF EDUCATION
 S Menu >> IDEAMOE Home >> Maintain Exceptions

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

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

Maintain exceptions			
DIVISION NAME		SCHOOL YEAR: 2014-2015	
Status: Pending Approval			
MOE TEST 1			
Current Year Local Expenditures:	53,000,000.00	Current Year Local + State Expenditures:	74,000,000.00
2012 Year Local Expenditures:	40,631,933.00	2011 Year Local + State Expenditures:	72,618,307.00
Year to Year Comparison of Expenditures:	12,368,067.00	Year to Year Comparison of Expenditures:	1,381,693.00
Pass ?	Yes	Pass ?	Yes
MOE TEST 2			
2013 Year Local Expenditures:	40,577,760.00	2011 Year Local + State Expenditures:	72,618,307.00
2013 Year Child Count:	5933	2011 Year Child Count:	6101
2013 Year Per Capita:	6,839.3325	2011 Year Per Capita:	11,902.6892
Current Year Local Expenditures:	53,000,000.00	Current Year Local + State Expenditures:	74,000,000.00
Current Year Child Count:	6171	Current Year Child Count:	6171
Current Year Per Capita:	8,688.5594	Current Year Per Capita:	11,991.5735
Pass ?	Yes	Pass ?	Yes

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

[Start of Page](#)

Status Update

- **The submitter of the IDEA MOE information will receive an e-mail notification when the division’s data have been approved or if revisions are required.**
- **If the division has met its IDEA MOE requirement and the data submission has been “Approved,” the division will receive an e-mail notification advising the submitter to print and fax VDOE a copy of the Verification Report signed by the Division Superintendent.**
- **If revisions are required, the submitter will receive an e-mail indicating “Revisions Required.” The submitter will need to make revisions within the IDEA MOE application and re-submit the data.**
 - If the division has met its IDEA MOE requirement after revising and re-submitting, and the data submission has been “Approved,” the division will receive an e-mail notification advising the submitter to print and fax VDOE a copy of the Verification Report signed by the Division Superintendent.
 - If the division has not met its IDEA MOE requirement after revising and re-submitting, the division will need to follow the steps starting on slide 33 of this document to identify possible allowable exceptions.
- **The division cannot submit the Verification Report until a notice of approval is received.**

Division Met MOE Requirement

This screen displays after the user selects the “Reports” option from the menu located on the right side of the screen. The user should select the “Verification Report” option as illustrated on the screen below. Generate Verification Report after the approval e-mail has been received.

VIRGINIA DEPARTMENT OF EDUCATION

SSWS Menu >> IDEAMOE Home >> Reports

Logout

Reports

[IDEAMOE Maintain Exceptions Report](#) - IDEAMOE Maintain Exceptions Report

[Verification Report](#) - This report will be available to divisions for verification.

[Start of Page](#)

(+)Instructions

Enter Expenditures

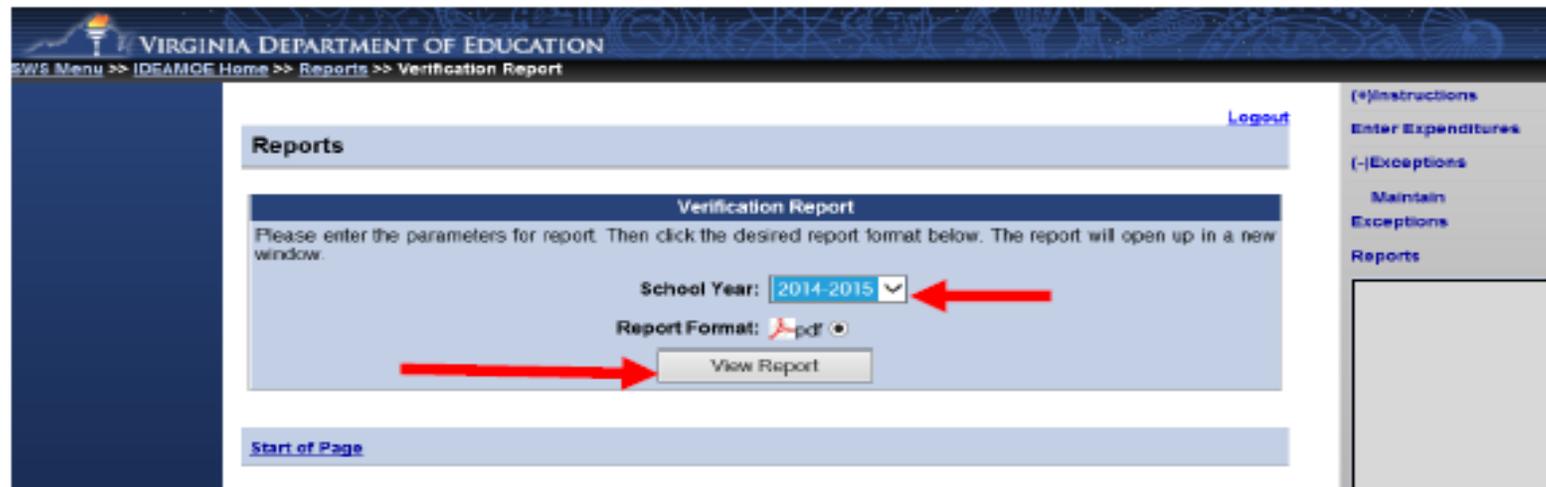
(-)Exceptions

Maintain Exceptions

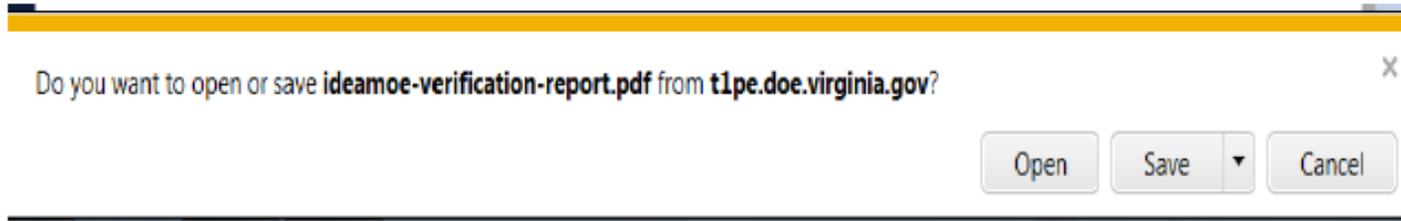
Reports

TEST

This screen displays after selecting the Report. Select the appropriate “School Year” from the dropdown menu as illustrated below. Once the applicable school year is selected, the user should select the “View Report” button at the bottom of the screen; then select “Open”, “Save” or “Cancel.”



Once the “Open” option is selected a PDF version of the verification report displays. The sample illustrated below displays when the division has met the IDEA MOE requirements using the tests available. New reports now reflect the required level of effort the following fiscal year.



Virginia Department of Education
2014 - 2015 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)
XXXXXX County Public Schools

Date

XXXXXXXXXXXXXXXX, Superintendent
XXXXXXXXXX Public Schools
XXXXXXXXXX
XXXXXXXXXX, VA, XXXXXX

Dear Dr. XXXXXXXX

The final regulation related to Local Education Agency (LEA) Maintenance of Effort (MOE) was published in the Federal Register on Tuesday, April 26, 2016, effective date of July 1, 2016. These amendments revise the regulations governing the requirement that the LEA maintain fiscal effort. The rule, as provided in §300.203(c), applies to LEAs that fail to maintain effort and provides that, in the fiscal year after an LEA fails to maintain effort, the level of effort the LEA must meet under §300.203 is the level of effort that would have been required in the absence of that failure, not the LEA's actual reduced level of expenditures.

XXXXXX Public Schools has **MET** its FY 2015 maintenance of effort (MOE) requirements under the Individuals with Disabilities Education Act (IDEA) using one or more of the tests available. Based on the subsequent years rule, the required level of effort that your division must meet for your FY 2016 IDEA MOE is \$1,200,000 for local expenditures, \$2,000,000 for local plus state expenditures, \$2,507,602 for local per capita amount or \$3,666,154 for local plus state per capita amount.

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

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

Sincerely,

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

Superintendent's Signature

Date

**Division Has Not Met or Has Met <
4 MOE Requirements**

Things to Consider

- LEAs can meet IDEA MOE requirements by meeting one of the four tests available; however, application changes have been made to allow LEAs to submit allowable exceptions data when reductions are attributable to one or more allowable reasons.
- **STOP** – If the division meets one or more of the four tests available, the division can choose to **STOP** entering data and submit its IDEA MOE information; thus the division will not submit allowable exceptions. If the division chooses to submit its IDEA MOE data, proceed to enter allowable exceptions.
- **POSSIBLY PROCEED** – If the division meets less than four of the “tests” available, and the reasons for the reduced spending can be attributed to the Allowable Exceptions in §300.204, the division can provide additional information within the IDEAMOEO application.
- **PROCEED** – If the division has **not** met any of the four “tests” available as outlined in Attachment A, the user can proceed to enter allowable exceptions for consideration.

The application displays the division that has not met its IDEA MOE requirement based on the four “tests.” Click the “Next” button to navigate to the allowable exceptions available.

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

✔ Data Saved successfully.

Maintain exceptions		SCHOOL YEAR: 2014-2015	
DIVISION NAME:		Status: Revisions Required	
MOE TEST 1		MOE TEST 2	
Current Year Local Expenditures:	1,800,000.00	Current Year Local + State Expenditures:	2,783,000.00
2013 Year Local Expenditures:	2,097,946.00	2011 Year Local + State Expenditures: with Allowable Exceptions	4,205,041.59
Year to Year Comparison of Expenditures:	-297,946.00	Year to Year Comparison of Expenditures:	-1,482,041.59
Pass ?	No	Pass ?	No
MOE TEST 3		MOE TEST 4	
2013 Year Local Expenditures:	2,097,946.00	2011 Year Local + State Expenditures: with Allowable Exceptions	4,205,041.59
2013 Year Child Count:	520	2011 Year Child Count:	577
2013 Year Per Capita:	4,034.5115	2011 Year Per Capita:	7,391.7532
Current Year Local Expenditures:	1,800,000.00	Current Year Local + State Expenditures:	2,783,000.00
Current Year Child Count:	504	Current Year Child Count:	504
Current Year Per Capita:	3,571.4280	Current Year Per Capita:	5,521.8254
Pass ?	No	Pass ?	No
Possible Starting Amounts			
Year to Year Comparison of Local Expenditures:	(297,946.00)		
Year to Year Comparison of Local + State Expenditures:	(1,482,041.59)		
Year to Year Comparison of Local Per Capita:	(233,393.78)		
Year to Year Comparison of Local + State Per Capita:	(942,443.61)		
Save and Next ->			
If 300.204(b) allowable exception or the 300.205 flexibility provision is applicable, the IDEA MOE application will calculate the amount for the division. Refer to The MOE Guidance Document for more information.			

The application displays the division that has met its IDEA MOE requirement based on meeting one of the four “tests.” Click the “Next” button to navigate to the allowable exceptions available.

Individuals with Disabilities Education Act Maintenance of Effort (IDEA MOE)

Data Saved successfully.

Maintain exceptions		SCHOOL YEAR: 2014-2015	
DIVISION NAME:		Status: Revisions Required	
MOE TEST 1		MOE TEST 2	
Current Year Local Expenditures:	40,700,000.00	Current Year Local + State Expenditures:	61,700,000.00
2012 Year Local Expenditures:	40,631,933.00	2011 Year Local + State Expenditures:	72,618,307.00
Year to Year Comparison of Expenditures:	68,067.00	Year to Year Comparison of Expenditures:	-10,918,307.00
Pass?	Yes	Pass?	No
MOE TEST 3		MOE TEST 4	
2013 Year Local Expenditures:	40,577,780.00	2011 Year Local + State Expenditures:	72,618,307.00
2013 Year Child Count:	6933	2011 Year Child Count:	6101
2013 Year Per Capita:	6,809.3325	2011 Year Per Capita:	11,902.6092
Current Year Local Expenditures:	40,700,000.00	Current Year Local + State Expenditures:	61,700,000.00
Current Year Child Count:	6171	Current Year Child Count:	6171
Current Year Per Capita:	6,595.3854	Current Year Per Capita:	9,998.3795
Pass?	No	Pass?	No
Possible Starting Amounts			
Year to Year Comparison of Local + State Expenditures:		(10,918,307.00)	
Year to Year Comparison of Local Per Capita:		(1,505,520.97)	
Year to Year Comparison of Local + State Per Capita:		(11,751,495.16)	
<input type="button" value="Save and Next ->"/>			
If 300.204(b) allowable exception or the 300.205 flexibility provision is applicable, the IDEA MOE application will calculate the amount for the division. Refer to The MOE Guidance Document for more information.			

The application displays the division that has met its IDEA MOE requirement based on meeting two of the four “tests.” Click the “Next” button to navigate to the allowable exceptions available.

VIRGINIA DEPARTMENT OF EDUCATION
 / /3 Menu >> IDEA MOE Data >> Maintain Exceptions

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEA MOE)

✔ Data Saved successfully.

Maintain exceptions			
DIVISION NAME		SCHOOL YEAR: 2014-2015	
Status: Revisions Required			
MOE TEST 1		MOE TEST 2	
Current Year Local Expenditures:	48,700,000.00	Current Year Local + State Expenditures:	69,700,000.00
2012 Year Local Expenditures:	40,631,923.00	2011 Year Local + State Expenditures:	72,618,307.00
Year to Year Comparison of Expenditures:	8,068,007.00	Year to Year Comparison of Expenditures:	-2,918,307.00
Pass ?	Yes	Pass ?	No
MOE TEST 3		MOE TEST 4	
2013 Year Local Expenditures:	40,577,700.00	2011 Year Local + State Expenditures:	72,618,307.00
2013 Year Child Count:	5933	2011 Year Child Count:	6101
2013 Year Per Capita:	6,839,3325	2011 Year Per Capita:	11,902,6882
Current Year Local Expenditures:	48,700,000.00	Current Year Local + State Expenditures:	69,700,000.00
Current Year Child Count:	6171	Current Year Child Count:	6171
Current Year Per Capita:	7,891,7517	Current Year Per Capita:	11,294,7058
Pass ?	Yes	Pass ?	No
Possible Starting Amounts:			
Year to Year Comparison of Local + State Expenditures:		(2,918,307.00)	
Year to Year Comparison of Local + State Per Capita:		(3,751,495.30)	
<input type="button" value="Save and Next ->"/>			
If 300.204(b) allowable exception or the 300.205 flexibility provision is applicable, the IDEA MOE application will calculate the amount for the division. Refer to The MOE Guidance Document for more information.			

Allowable Exception 300.204b

§300.204b

- A school division may reduce the level of expenditures below the previous year's spending if the reduction is attributable to a decrease in the enrollment of children with disabilities.
- If this allowable exception is applicable, it is automatically calculated in the IDEA MOE Web Application

300.204b System Options

- Screens will appear differently within the application based on the LEAs met status (i.e., met one, two, three or four of the tests available).
- Additionally, screens will display differently based on whether the 300.204b allowable exception is applicable.
- The number of options available for users to select will depend on the number of failed tests the division has after the initial determination
 - “Option 1” indicates the local funds expenditure shortfall (i.e., Test 1);
 - “Option 2” indicates the state plus local funds expenditure shortfall (i.e., Test 2);
 - “Option 3” indicates the local per capita amount shortfall (i.e., Test 3) and
 - “Option 4” indicates the state plus local per capita amount shortfall (i.e., Test 4).

This screen displays when the allowable exception under §300.204(b) is applicable and automatically calculated; thus adjusting the amount of the division’s required MOE amount. This screen also demonstrates an LEA that has not met any of the four tests available.

Do not use this menu to advance through the application.

Decrease in Enrollment §300.204(b)

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

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

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

Option	Amount	Selected
Option 1 Local Expenditures:	(297,946.00)	<input type="radio"/>
Option 2 Local + State Expenditures:	(1,465,041.56)	<input type="radio"/>
Option 3 Local Per Capita Comparison:	(233,253.78)	<input checked="" type="radio"/>
Option 4 Local + State Per Capita Comparison:	(323,440.89)	<input type="radio"/>

Option 3: Local Per Capita:
 Year to Year Comparison of Child Count: 10.0
 Current Year Per Capita: 3,571,428.6
 Decrease in Enrollment: (57,142.86)
 Remaining Shortage: (176,259.92)

300.204b reduction →

Save and Next >>

Enter Expenditures
 (-) Exceptions
 Maintain Exceptions
 300.204a
 300.204b
 300.204c
 300.204d
 300.204e
 300.204f
 Summary
 Reports

Screen will appear when the §300.204(b) allowable exception (i.e., decrease in enrollment) is **not** applicable and the division has passed **one**, but not all four tests. The user can select one of four options available. **Option 1** – No Allowable Exceptions; select this option when the division chooses not to use any of the allowable exceptions available. **Option 2** – Failed Test 2, Local and State Expenditures; **Option 3** – Failed Test 3, Local Per Capita; and **Option 4** – Failed Test 4, Local and State Per Capita.

After an option has been selected, click the “**Save and Next**” button to save the selections made and to proceed to the next screen.

The screenshot shows the Virginia Department of Education IDEAS/MOE Home page. The main heading is "Decrease in Enrollment §300.204(b)". Below this, there is a section titled "§300.204(b)" with a sub-heading "A decrease in the enrollment of children with disabilities ...". The text explains that if the allowable exception is applicable, the IDEAS/MOE application will calculate the Section §300.204(b) amount for the division. It refers to the MCE Guidance Document for further information and states that the user must choose a starting amount before entering possible exceptions. It lists four options: Option 1 (No Allowable Exceptions), Option 2 (Failed Test 2, Local and State Expenditures), Option 3 (Failed Test 3, Local Per Capita), and Option 4 (Failed Test 4, Local and State Per Capita). The text indicates that the user does not qualify for the decrease in enrollment calculation since there is no reduction in child count. Below this, there is a section titled "Possible Starting Amounts" with a table of values and radio buttons for selection. The values are: No Allowable Exceptions: (10,918,307.00); Year to Year Comparison of Local + State Expenditures: (1,506,520.87); Year to Year Comparison of Local Per Capita: (11,751,495.18); and Year to Year Comparison of Local + State Per Capita: (11,751,495.18). A red oval highlights the "Year to Year Comparison of Local Per Capita" row. A red arrow points to the "Save and Next ->" button. A callout box on the left says "Select any of the options available." The page also includes a "Logout" link and a sidebar with links for "Instructions", "Enter Expenditures", "Exceptions", and "Reports".

Possible Starting Amounts	
No Allowable Exceptions:	(10,918,307.00)
Year to Year Comparison of Local + State Expenditures:	(1,506,520.87)
Year to Year Comparison of Local Per Capita:	(11,751,495.18)
Year to Year Comparison of Local + State Per Capita:	(11,751,495.18)

Screen will appear when the §300.204(b) allowable exception (i.e., decrease in enrollment) is **not** applicable and the division has passed **two**, but not all four tests. The user can select one of three options available. **Option 1** – No Allowable Exceptions; select this option when the division chooses not to use any of the allowable exceptions available. **Option 2** – Failed Test 2, Local and State Expenditures; **Option 3** – Failed Test 4, Local and State Per Capita.

After an option has been selected, click the “**Save and Next**” button to save the selections made and to proceed to the next screen.

Select one of the options available.

Save and Next ->

Selecting Options

- Remember, the LEA only has to meet one of the four tests available.
- Flexibility was added to allow divisions to provide allowable exception data for consideration. However, the LEA is not required to provide allowable exception data.
- The LEA can change options prior to submission, but will need to click the “**Save and Next**” button to save the new option selected.
- Not clicking the “**Save and Next**” button may result in a calculation error.
- Once the data are submitted, option changes are **not** permitted. If the LEA needs to make changes in the options available after it has been submitted, the user will need to contact the VDOE to re-open the collection window.

Selecting Allowable Exception 300.204a

- After selecting an option and clicking the “**Save and Next**” button from the previous screen (i.e., 300.204b screen), the §300.204(a) allowable exception screen will appear.
- After making a selection to provide allowable exception data, the user can choose to begin considering allowable exception 300.204a.
- The next slide demonstrates the initial screen for entering 300.204a allowable exceptions.
- Refer to Attachment A for guidance concerning each allowable exception.

MOE ALLOWABLE EXCEPTION

§300.204a

An LEA may reduce the level of expenditures below the previous year's spending if the reduction is attributable to the voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related service personnel.

- Retirement
- Resignation
- Move
- Includes savings between high salary of departing teacher and low salary of new teacher
- Staff member's decision to leave

Refer to MOE Guidance Documents for Additional Information

MOE ALLOWABLE EXCEPTION

§300.204a does not include

- Reduction-In-Force (RIF) or other termination
- Does not include the LEA transfer of staff to other positions (must be voluntary)
- Does not include medical leave

If 300.204a is applicable for the LEA, click “Add New Personnel” to enter personnel expenditures. If it is not an applicable option, the user should either click “Next” at the bottom of the screen or select one of the options from the menu of allowable exceptions located on the right side of the screen (i.e., 300.204c or 300.204d).

The screenshot shows a web application interface for 'Voluntary Departures §300.204(a)'. The breadcrumb trail at the top reads 'SSWS Menu >> IDEAMOE Home >> Voluntary Departures §300.204(a)'. The main content area has a header 'Individuals with Disabilities Edu' and a sub-header 'Voluntary Departures §300.204(a)'. A table with columns 'Departure Type', 'Position Title', 'Salary', 'New Salary', 'Difference', 'Status', and 'Action' is shown, with 'No Data Available' in the center. Below the table are buttons for 'Add New Personnel' and 'Next ->'. A 'Remaining Shortage: \$-45,309.06' is displayed in the top right of the table area. A sidebar on the right contains a menu with options: '(+)Instructions', 'Enter Expenditures', '(-)Exceptions', 'Maintain Exceptions', '300.204b', '300.204a', '300.204c', '300.206', '300.204d', and 'Summary'. A 'logout' link is also visible. Two callout boxes provide instructions: one points to the 'Add New Personnel' button, stating 'Selecting this option will allow the user to start entering personnel information for consideration under allowable exception 300.204a'; the other points to the 'Next ->' button, stating 'Selecting this option will allow the user to proceed to the next allowable exception screen (i.e., 300.204c). If an error occurs, select the 300.204b screen and click the “Next” button to update calculation.' A 'Start of Page' link is at the bottom left.

Selecting this option will allow the user to start entering personnel information for consideration under allowable exception 300.204a

Selecting this option will allow the user to proceed to the next allowable exception screen (i.e., 300.204c). If an error occurs, select the 300.204b screen and click the “Next” button to update calculation.

After the user selects the “Add New Personnel” button, the following screen displays. The user should enter personnel information in all fields marked by an asterisk (*). See slides 49 and 50 to review each line.

Personnel

* **Departure Type:** ▼

* **Position Title:**

* **School Type:** ▼

* **Position Number**

* **Employment Type:** Full Time Part Time

* **Was it the staff member's own decision to leave the division?** Yes No

* **Was the position paid with federal funds?** Yes No

* **Was the position filled during the current school year?** Yes No

* Original Salary:	* Effective Date:	* Employee Id#:	
<input type="text" value="55,000.00"/>	<input type="text" value="06/30/2014"/>	<input type="text" value="789"/>	
New Salary:	Effective Date:	Employee Id#:	Explanation::
<input type="text" value="50,000.00"/>	<input type="text" value="07/31/2014"/>	<input type="text" value="123"/>	<input type="text" value="test"/>

Difference : \$5,000.00

* **Division Comments** ⬆️ ⬇️ ⬆️

* **DOE Comments** ⬆️ ⬇️ ⬆️

Personnel Screen Under Allowable Exception 300.204a

- **Departure Type** – Three options are available for the user to select; retired, resigned, moved/left. Note: **The departure must be voluntary to qualify under this allowable exception.**
- **Position Type** – User will need to provide a title (i.e., teacher, paraprofessional).
- **School Type** – Four options are available for the user to select; elementary, middle, secondary, combined.
- **Position Number** – User should provide this information.
- **Employment Type** – User should select the radio button next to the “**Full-Time**” option or “**Part-Time**” option.
- **Was it the staff member's own decision to leave the division?** – User should select the radio button next to “**Yes**” or “**No.**” If “**No**” is selected, the division **cannot** use this position under allowable exception 300.204(a).
- **Was the position paid with federal funds?** – User should select the radio button next to “**Yes**” or “**No.**” If “**Yes**” is selected, the division **cannot** use this position under allowable exception 300.204(a).
- **Was the position filled during the current school year?** – User should select the radio button next to “**Yes**” or “**No.**”
- **If the staff member resigned or moved are they still working in the division?** – User should select the radio button next to “**Yes**” or “**No.**”
- **Original Salary** – User should provide the amount the employee was earning when the employee left the division or position.

Personnel Screen Under Allowable Exception 300.204a

- **Effective Date** – User should provide the date the employee left the division or position. Note: The effective date field is validated to be within the school year range (i.e., between 7/01/13 and 6/30/14) to prevent data entry errors. If the date entered is not within the school year range, the system will prompt the user for the correct permissible dates.
- **Employee ID#** – User should provide a unique identifier for this employee. This number should **not** be the employee’s social security number.
- **New Salary** – User should provide the amount the new employee earned during the reporting period. If a new employee was not hired, the cost of the substitute employee should be entered or a “0” if no costs were incurred for this position.
- **Effective Date** – User should provide the date the new employee was hired or placed in the position. Note: The effective date field is validated to be within the school year range (i.e., between 7/01/14 and 6/30/15) to prevent data entry errors. If the date entered is not within the school year range, the system will prompt the user of the correct permissible dates.
- **Employee ID#** – User should provide a unique identifier for new employee. This number should **not** be the employee’s social security number.
- **Explanation** – This field is optional.
- **Add New Salary** – The user will select this option to add additional employees that may have filled the same position during the school year (i.e., employee left, new employee hired and also left, and substitute was also hired for the remainder of the school year).

Personnel Screen Under Allowable Exception 300.204a

- The screen displayed on Slide 51 shows a summary of each personnel related item entered under allowable exception 300.204a. This screen also displays the “Remaining Shortage” amount.
- If the “Remaining Shortage” amount is a positive number, the user will need to adjust the information entered since the division cannot report differences that are greater than the amount of the shortage.
- If a “Remaining Shortage” amount is a negative number, the user can continue to enter personnel information under allowable exception 300.204(a) by selecting the “Add New Personnel” button or proceed to either allowable exceptions 300.204(c) or 300.204(d).
- If the remaining shortage is “\$0” no additional information is needed and the user can click the “Summary” option from the menu on the right side of the screen.
- Selecting the “Next” button will take the user to the next allowable exception available, (i.e., 300.204c) or the user can select the “300.204(d)” option from the menu on the right side of the screen. If the “Remaining Shortage” field shows a “\$0” the application will proceed to the summary page which will show the division meeting the MOE after allowable exceptions are entered as illustrated later in this presentation.

300.204a Voluntary Departure Summary Screen

Individuals with Disabilities Education Act Maintenance

Logout

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

Voluntary Departures §300.204(a) Remaining Shortage: \$-47,999.58

Departure Type	Position Title	Salary	New Salary	Difference	Status	Action
Resigned	Teacher	55,000.00	50,000.00	5,000.00	Pending Approval	View
PENDING TOTAL		\$55,000.00	\$50,000.00	\$5,000.00		
APPROVED TOTAL		\$0.00	\$0.00	\$0.00		

→ Add New Personnel Next -> ←

Start of

Data Saved successfully.

Summary screen for allowable exception 300.204a

Add additional personnel or proceed to next allowable exception?

MOE ALLOWABLE EXCEPTION

§300.204c

- A school division may reduce the level of expenditures below the previous year's spending if the reduction is attributable to the termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the state's education agency.

Refer to MOE Guidance Documents for Additional Information

MOE ALLOWABLE EXCEPTION

§300.204c

- Has left the jurisdiction of the agency
- Reached maximum age
- No longer needs the program
- High cost program like private school
- 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 application, and reviewed by the VDOE prior to approval

MOE ALLOWABLE EXCEPTION

§300.204c

- Does not include “doing the same for less”.
- Does not include being “frugal”.
- VDOE has specific federal guidance that §300.204c exceptions apply to a specific student, not to a program or a vendor.

The following screen displays for allowable exception 300.204c. §300.204c is used when the school division has a termination of services to students. If 300.204c is applicable, the user will click the “Add New Student” button to enter expenditures. If 300.204c is not applicable, the user will select the “Next” button at the bottom of the menu.

ISW's Menu >> IDRAMO's Home >> Termination Services to Students §300.204(c)

Individuals with Disabilities Education Act Ma [Logout](#)

§300.204(c)
 "... The termination of the obligation of the agency, consistent with the location to a particular child with a disability that is an exceptionally costly program, all the child-..."

Termination Services to Students §300.204(c) Remaining Shortage: \$-47,999.88

Program Code	STI	Cost Associated	Status	Action
No Data Available				

[Add New Student](#) [Next ->](#)

SUMMARY

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

[Start of Page](#)

[\(+\)-Instructions](#)
[Enter Expenditures](#)
[\(-\)-Exceptions](#)
[Maintain Exceptions](#)
[300.204b](#)
[300.204a](#)
[300.204c](#)
[300.204d](#)
[Summary](#)
Reports

The screen below will display when the “Add New Student” button is selected within the 300.204c screen. The user will need to enter data specific to the student that no longer requires a costly service or program.

(Note: Numbers entered are for demonstrative purposes only).

Web Menu >> IDEALMCE Home >> Termination Services to Students (300.204c) >> Student

Individuals with Disabilities Education Act Maintenance

Logout

Student

* Program Code: Has reached maximum age

* State Testing ID: 1234

* Cost Associated: 10,000.00

* Division Comments: Test

Save

DOE Comments

Start of Page

(+)Instructions
Enter Expenditures
(-)Exceptions
Maintain Exceptions
300.204b
300.204a
300.204c
300.206
300.204d
Summary
Reports
TEST
User Information
idealmce_div_059 Test
user
idealmce_div_059

Detail Student Screen for 300.204c

- **Information entered will include:**
 - **Program Code** – The user will need to select the reason for the termination of services:
 - The student has left the jurisdiction or agency,
 - The student has reached the maximum age, or
 - The student no longer needs the program of special education.
 - **State Testing ID** – The ID number will represent the student’s state identification number.
 - **Cost Associated** – The amount will be the costs associated with providing this program or service during the previous school reporting year that were not included as an expense during the current school reporting year.
- **Once information is entered, the user will click the “Save” button to return to the 300.204c summary page (next slide).**

Below displays the summary screen for 300.204c entries. If the “Remaining Shortage” amount is a positive number, the user will need to adjust the information entered since the division cannot report differences that are greater than the amount of the shortage. If the “Remaining Shortage” amount is a negative number, the user can continue to enter information under allowable exception 300.204(c) or select the “Next” button or proceed to allowable exceptions 300.204(d) or select a different allowable exception using the menu on the right side of the screen (i.e., 300.204a). If the remaining shortage is “0” no additional information is needed and the user can click the “Summary” option from the menu on the right side of the screen.

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

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

✔ **Data Saved successfully.**

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

Termination Services to Students §300.204(c)				Remaining Shortage: \$-37,999.58
Program Code	STI	Cost Associated	Status	Action
Has reached maximum age	1234	10,000.00	Pending Approval	View

SUMMARY			
Exceptionally Costly Program	Number of Students	Reported Cost Associated	Approved Cost
Has left the jurisdiction of the agency	0	0.00	0.00
Has reached maximum age	1	10,000.00	0.00
No longer needs the program of special education	0	0.00	0.00
TOTAL		\$10,000.00	\$0.00

[Start of Page](#)

(+)Instructions

Enter Expenditures

(-)Exceptions

Maintain Exceptions

300.204b

300.204a

300.204c

300.205

300.204d

Summary

Reports

Add New Student
 or Proceed to
 Next Allowable
 Exception

MOE Flexibility Provision (Auto-Calculated)

§300.205

Adjustment to local fiscal efforts in certain fiscal years.

- Specifies that for any fiscal year for which the federal allocation received by a school division exceeds the amount the division received the previous fiscal year, the division may reduce the level of expenditures otherwise required by not more than 50 percent of the amount of that excess.
- **Not Allowed** for divisions required to set aside 15 percent of its part B federal fund for Coordinated Early Intervening Services (CEIS), this exception is not allowed.
- **Not Allowed** for divisions that did not receive the “Meets Requirements” designation on its annual determination.
- **Limited Allowance** for divisions choosing to voluntarily set aside its part B federal funds for CEIS, the set aside amount may be reduced by the amount of the reduction taken.
- The division should not use this provision if it did not reduce spending as a result of increased federal funding.
- Divisions taking advantage of this provision will be included in Table 8 and reported to the U.S. Department of Education’s Office of Special Education Programs (OSEP) for inclusion in its report to the U.S. Congress.

MOE Flexibility Provision (Auto-Calculated)

§300.205

Adjustment to local fiscal efforts in certain fiscal years.

- This section of the application does not require entries from users since all the information are pre-populated and auto calculated.
- The screen will show the auto-generated current year (i.e., SFY 2014-15) and previous year (i.e., SFY 2013-14) 611 flow-through grant award amount and the auto-calculated maximum amount for MOE reduction if applicable (50 percent of excess allocation).
- If an amount is not displayed, the provision cannot be used by the LEA or the LEA did not need to use the provision

The §300.205 provision does not require entries from users since all the information is pre-populated and the system will calculate and determine if this provision is applicable or not. Only computes if there is an increase in the federal allocation and other restrictions were not applicable. Contact the VDOE if the auto-calculation causes a positive difference or if the LEA will not use this provision.

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

Allowable Exception §300.205:
 * Adjustment to local fiscal efforts in certain fiscal years...²

The allowable exception under this section specifies that for any fiscal year for which the federal allocation received by a school division exceeds the amount the division received the previous fiscal year, the division may reduce the level of expenditures otherwise required by not more than 55 percent of the amount of that excess.

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

Current Year's Award Amount:	\$297,206.00
Previous Year's Award Amount:	\$283,107.00
Increase:	\$14,170.00
Maximum Available for MOE Reduction:	\$7,088.50
CEIS Set Aside:	\$0.00
Allowable Exception Amount:	\$7,088.50

[Next >](#)

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MOE ALLOWABLE EXCEPTION

§300.204d

- A school division may reduce the level of expenditures below the previous year's spending if the reduction is attributable to the termination of costly expenditures for long-term purchases.
 - Certain equipment
 - Certain construction costs
 - Certain supplies/materials (software/computers)
 - Certain programs

MOE ALLOWABLE EXCEPTION

§300.204d

- Exceptions must be based on “long-term” purchases; long-term means across at least two fiscal years.
- Does not include “doing the same for less”
- Does not include being “frugal”

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

[Home](#) | [VIRGINIA DEPARTMENT OF EDUCATION](#)
[HS Menu](#) >> [IDEAMOE Home](#) >> [Termination of Costly Expenditures §300.204\(d\)](#)

[Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

✔ **Data Saved successfully.**

Termination of Costly Expenditures §300.204(d)				Remaining Shortage: \$-30,910.00		
Program Code	Program Name	FY 2014 Cost	FY 2015 Cost	Difference	Status	Action
No Data Available						

[Start of Page](#)

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

The screen below is the Detail Screen for allowable exception 300.204d. To enter expenditures, first select the reason for the termination of such costs under the “Program Type” drop down box. After selecting the program type, enter all information as required in the fields marked by an asterisk (*) and check the box. If user needs to attach a file, make sure that the file is in a PDF format and the file name cannot exceed 30 characters; otherwise it will not upload. Click the “Save” button when finished. The record can also be deleted, if necessary.

Program	
* Program Type	Computer Software ▾
* Project Name	EIP
Purchase Order Number	123
Confirm that you had comparable costs in Previous years <input checked="" type="checkbox"/>	
*FY 2014 Cost	FY 2015 Cost
60,000.00	29,090.92
Attach a copy of your receipts, purchase orders, and/or architecture design	
File Name:	Browse... 
* Division Comments	maintenance costs
<input type="button" value="Save"/> <input type="button" value="Delete"/>	
DOE Comments	test

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Click the “Add New Program” for each additional entry; otherwise click “Next.”

SSWS Menu >> IDEAMOE Home >> Termination of Costly Expenditures §300.204(d) [Logout](#)

Individuals with Disabilities Education Act Maintenance of Effort (IDEAMOE)

✔ Data Saved successfully.

Termination of Costly Expenditures §300.204(d)					Remaining Shortage: \$0.00	
Program Code	Program Name	FY 2014 Cost	FY 2015 Cost	Difference	Status	Action
Computer Software	EIP	60,000.00	29,090.92	30,909.08	Pending Approval	view
PENDING TOTAL		\$60,000.00	\$29,090.92	\$30,909.08		
APPROVED TOTAL		\$0.00	\$0.00	\$0.00		

[Add New Program](#) [Next ->](#)

[Start of Page](#)

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

Summary Screen Display

IDEA MOE Summary Screen is displayed below

LOGOUT

Individuals with Disabilities Education Act Maintenance of Effort (IDEA MOE)

Summary

DIVISION NAME: Middlesex County SCHOOL YEAR: 2016-2015

MOE TEST 1		MOE TEST 2	
Current Year Local Expenditures:	1,180,000.00	Current Year Local + State Expenditures:	1,341,000.00
2011 Year Local Expenditures:	1,232,969.58	2011 Year Local + State Expenditures:	1,461,709.14
Year to Year Comparison of Expenditures:	-52,969.58	Year to Year Comparison of Expenditures:	-120,709.14
Pass ?	No	Pass ?	No

MOE TEST 3		MOE TEST 4	
2013 Year Local Expenditures:	1,171,894.30	2011 Year Local + State Expenditures:	1,461,709.14
2013 Year Child Count:	128	2011 Year Child Count:	139
2013 Year Per Capita:	9,155.4246	2011 Year Per Capita:	10,515.8931
Current Year Local Expenditures:	1,180,000.00	Current Year Local + State Expenditures:	1,341,000.00
Current Year Child Count:	128	Current Year Child Count:	128
Current Year Per Capita:	9,147.2868	Current Year Per Capita:	10,395.3488
Pass ?	Yes	Pass ?	No

Reductions Summary	Starting Amount = \$52,909.58		
	Approved Totals	Pending Totals	Not Approved Totals
Voluntary Departures §300.204(a)	\$0.00	\$5,000.00	\$0.00
Decrease in Enrollment §300.204(b)	\$0.00		
Termination of Costly Expenditures §300.204(d)	\$0.00	\$30,909.08	\$0.00
Termination Services to Students §300.204(c)	\$0.00	\$10,000.00	\$0.00
Increase in Allocated Award §300.205	\$7,080.50		
Total Approved Reductions	\$7,080.50		
Difference (Starting Amount + Total Possible Reductions)	\$0.00		
Pending DOE Approval Expenditures:		MEET	

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

Submit to DOE

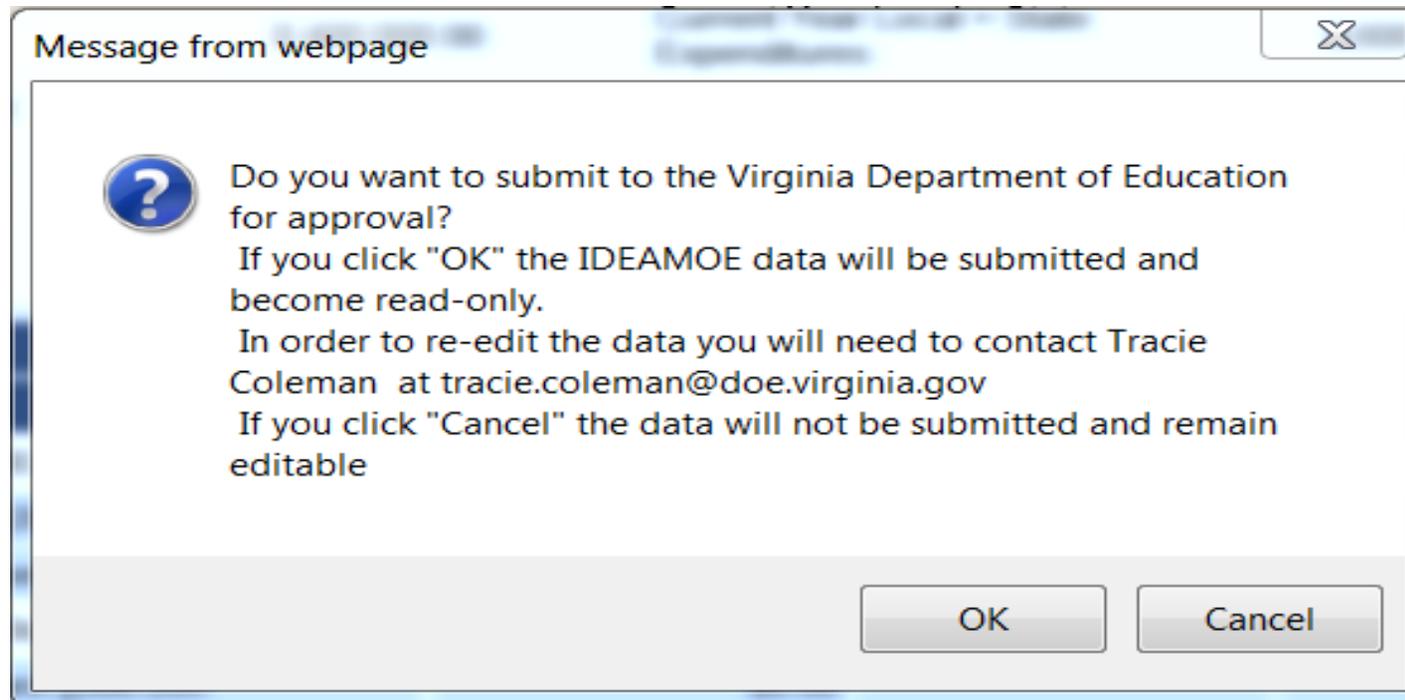
Start of Page

Summary Screen Narrative

- **Displays the four MOE tests and a summary of any allowable exceptions entered.**
- **Shows whether the division initially meets MOE pending VDOE approval.**
- **Displays the difference between the starting amount and the allowable exceptions entered, if applicable**
 - Shows a “0” if the division meets MOE
 - Shows a negative number if the division did not submit allowable exception data to zero out differences
 - Shows a positive number if the division has entered too much for allowable exceptions or if auto-computed adjustments caused the overage. If a positive number shows, the division must reduce the allowable exceptions entered or contact the VDOE to adjust auto-calculated amounts.
- **Click the “Submit to DOE” button if ready to submit or save for later submission.**
- **Once the data are submitted, the application window closes and the division cannot make changes. If revisions are needed, the division will have to contact the VDOE to re-open the collection window.**

Division is Ready to Submit Data to VDOE

Below illustrates the screen that displays when the user selects the “Submit to DOE” option from the menu. Once the data are submitted, the application window closes and the division cannot make changes. If revisions are needed, the division will have to contact the VDOE to re-open the collection window.



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

The screenshot shows a web application interface. At the top left, there is a navigation bar with the text "Menu >> IDEAMOE Home". The main content area has a header "Individuals with Disabilities Education Act Maint of Effort (IDEAMOE)" and a "Logout" link. A red box with a red arrow points to the "Maintain Exceptions" link in the right-hand sidebar menu. The main content area contains a green notification: "The Individuals with Disabilities Education Act Maint of Effort (IDEAMOE) for [redacted] for 2014 - 2015 has been completed and submitted to VDOE. The collection window for the IDEAMOE application has been locked for [redacted] County. If changes or corrections are required for the IDEAMOE, the division superintendent or designee must contact the Financial & Data Services office to request the window to be unlocked." Below this is a paragraph of text explaining the IDEAMOE process. At the bottom left, there is a "Start of Page" link.

Menu >> IDEAMOE Home

Logout

Individuals with Disabilities Education Act Maint of Effort (IDEAMOE)

Select this option to view whether the division has met its IDEA MOE

The Individuals with Disabilities Education Act Maint of Effort (IDEAMOE) for [redacted] for 2014 - 2015 has been completed and submitted to VDOE. The collection window for the IDEAMOE application has been locked for [redacted] County. If changes or corrections are required for the IDEAMOE, the division superintendent or designee must contact the Financial & Data Services office to request the window to be unlocked.

School divisions are required to report annually all expenditures required to provide special education and related services to students with disabilities in the division. Divisions will be notified by the VDOE when they will be able to submit information (when "the window" will be open). This information is used by the Virginia Department of Education to determine compliance with the division's IDEA maintenance of effort (MOE) requirement. By federal regulation, there are four tests used to determine whether a division has met its MOE requirement. When a division does not meet at least one of these four MOE tests, the division has the opportunity, using this application, to provide information for the VDOE to review to determine whether there may be acceptable reasons why the required level of effort was not met. By federal regulation, these acceptable reasons for a division's failure to maintain the required level of effort are specified as allowable exceptions to the required level of effort. Information entered by divisions specific to possible allowable exceptions will be reviewed by the VDOE for approval. After the VDOE has reviewed all of the information entered by the divisions, verification reports will be available for superintendent's signature confirming acknowledgement and acceptance of the final MOE status (met or did not meet the requirement). Finally, the application will archive information entered by the divisions for VDOE and school division audit purposes.

Click the "Instructions" link on gray right hand menu for guidance documents and more information.

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

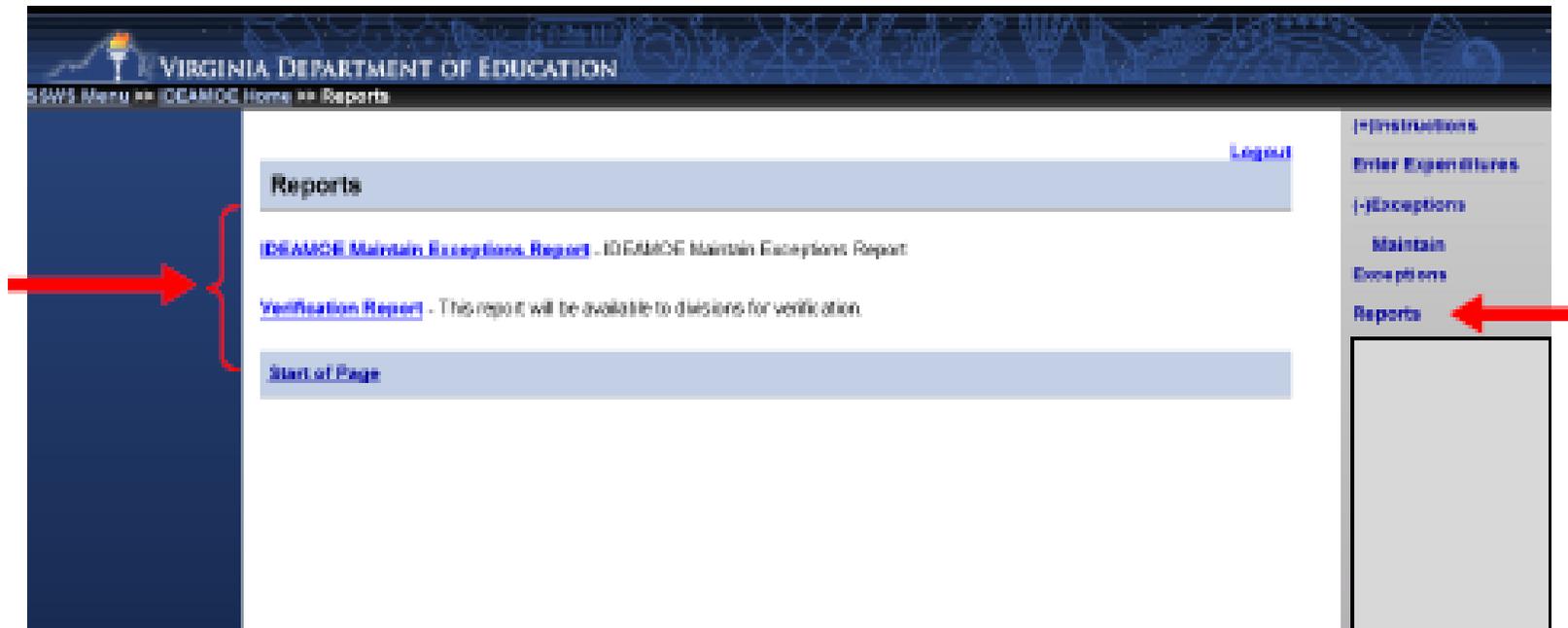
The division user will receive an e-mail notification when the IDEA MOE information submitted has been approved by the VDOE. The SFY 2014-2015 verification report will **not** be available until the submission is approved and the division user has received an approval notification.

- **If the e-mail indicates the data submission has been "Approved", the division will be advised to print and fax the VDOE a copy of the Verification Report signed by the Superintendent or designee.**
- **If the e-mail indicates the data submission requires revisions (i.e., "Revisions Required"), the division will be contacted by a member of the Budget and Finance staff to discuss which revisions are needed.**
- **The Verification Report should not be submitted until a notice of approval is received.**

After Submission

- Divisions will be notified by e-mail about the status of submission.
- If the e-mail indicates the data submission has been “**Approved**,” the division will be advised to print and send to the VDOE a copy of the Verification Report signed by the Superintendent.
- If the e-mail indicates the data submission requires revisions (i.e., “**Revisions Required**”), the division will be contacted by a member of the Special Education and Student Services (SESS) Budget and Finance staff to discuss which revisions are needed. Additional information may be required as needed.
- Once the data submission has been approved, the user will have access to the SFY 2014-2015 verification report. The report must be certified by the division’s Superintendent or a designee and a copy must be sent to VDOE no later than two weeks after the approval notice.
- **Failure to send a certified copy of the verification report on time will render the submission incomplete and will affect the division’s local determination matrix.**

To access the Verification Report, the user should select the “Reports” option on the right side of the menu and click “Verification Report” (Illustrated Below). The “IDEAMOE Maintain Exceptions” Report is also available and this report shows the four MOE Tests, summary of allowable exceptions and the division’s status for the selected year. The report can be generated anytime after the expenditures are submitted and approved by the VDOE.



Below displays after the “Verification Report” option is selected. The user should select the applicable school year from the drop down menu (i.e., 2014-2015) and click the “View Report” button at the bottom of the screen.

WIS Menu >> IDEAMOE Home >> Reports >> Verification Report

Logout

Reports

Verification Report

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

School Year: 2014-2015

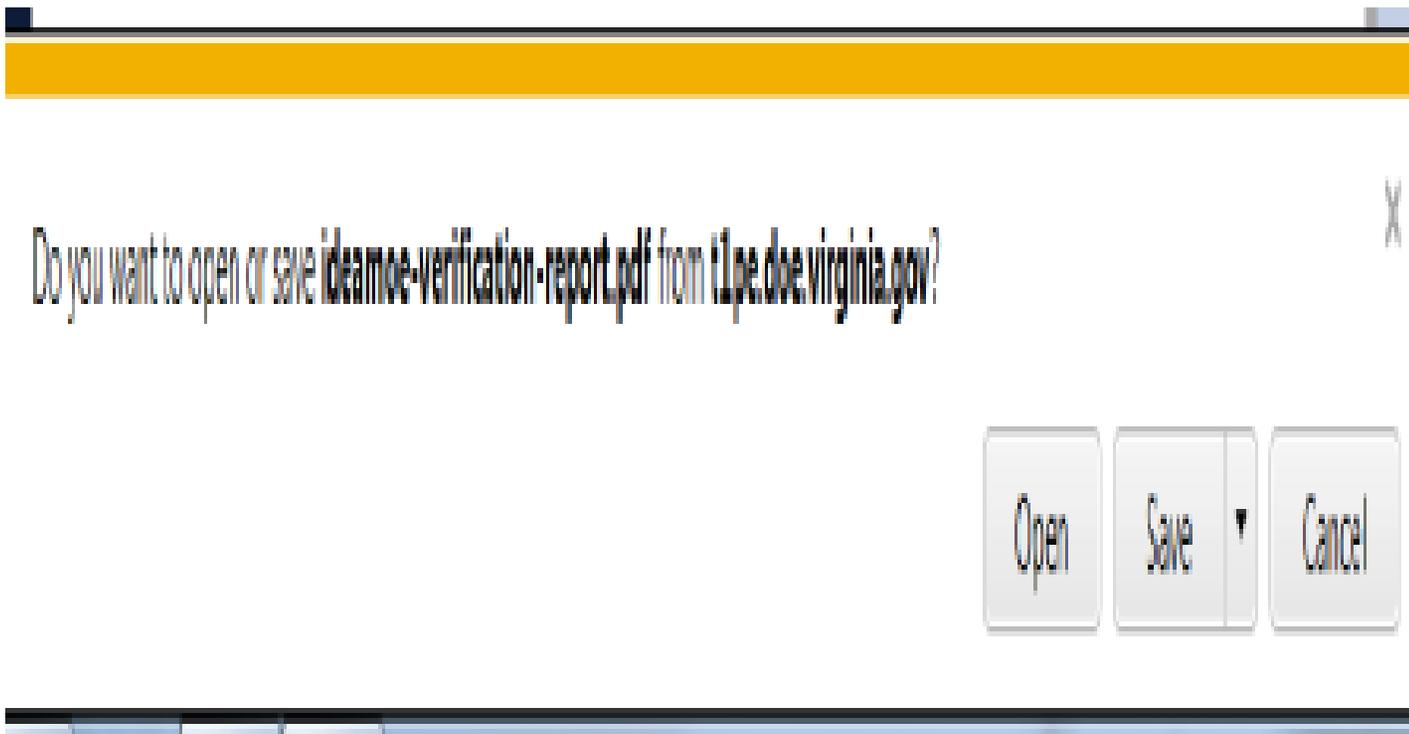
Report Format: pdf

View Report

Start of Page

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

A pop-up window will prompt the user to save or open the file. Click “Open” to download a PDF copy of the Verification Report.



The Verification Report indicates whether the division has met or has not met its MOE requirement and indicates the required level of effort for the following school year, subject to the Subsequent Years Rule.

The Verification Report cannot be submitted until a notice of approval e-mail has been received by the submitter.

Sample Verification Report

Actual Report will Vary Based on the LEAs' MOE Status

Virginia Department of Education
2014 - 2015 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)
Public Schools
January 21, 2016

Superintendent
Schools

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

Initially, Public Schools did not meet its IDEAMOE requirement after applying the subsequent years rule to each of the tests available to the LEA under the IDEA for FY 2015. The reported data for FY 2015 were compared against data received the last time the division met its IDEAMOE requirement using the subsequent years rule. Initially, Public Schools was under its required level of effort by the following amounts: \$52,389.58 (local expenditures), \$120,709.14 (local + state expenditures), \$1,049.78 (local per capita), \$15,550.21 (local + state per capita).

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

Allowable exception under §300.204a (voluntary departures):	\$5,000.00
Allowable exception under §300.204b (decrease in enrollment):	\$.00
Allowable exception under §300.204c (termination services to students):	\$10,000.00
Allowable exception under §300.204d (termination of costly expenditures):	\$30,909.08
Allowable exception under §300.205 (increase in allocated award):	\$7,090.50
Total allowable exceptions to FY2015 expenditures:	\$52,999.58
Dollar amount still under the required level of effort:	\$.00

Following an analysis of exceptions identified as allowable under the IDEA, your school division has MET its IDEA MOE requirements for FY 2015 using one or more of the tests available. The required level of effort that your division must meet for your FY 2016 IDEA MOE is \$1,180,000.00 for local expenditures, \$1,408,709.58 for local plus state expenditures, \$9,147.29 for local per capita amount or \$10,395.35 for local plus state per capita amount.

If you have any questions about the above information, please contact Emily Boothe, Spec. Educ. Data Spec. at emilia.boothe@doe.virginia.gov or at 804-225-2701 or Tracie Coleman, Spec. Educ. Budget & Finance Mgr. at tracie.coleman@doe.virginia.gov or at 804-225-2704. Please fax your signed verification report to 804-371-8795.

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

Sincerely,

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

Superintendent's Signature

Date

Jan 21, 2016 11:29 AM

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Sample IDEA MOE Maintain Exceptions Report

Virginia Department of Education			
2014 - 2018 Individuals with Disabilities Ed Act Maint of Effort (IDEAMOE)			
MAINTAIN EXCEPTIONS			
Status: Approved			
MOE TEST 1		MOE TEST 2	
Current Year Local Expenditures:	\$1,180,000.00	Current Year Local + State Expenditures:	\$1,541,000.00
2011 Year Local Expenditures:	\$1,232,000.00	2011 Year Local + State Expenditures:	\$1,461,700.14
Year to Year Comparison of Expenditures:	-\$52,000.00	Year to Year Comparison of Expenditures:	-\$120,700.14
Pass ?	Yes	Pass ?	No
MOE TEST 3		MOE TEST 4	
2013 Year Local Expenditures:	\$1,171,004.35	2011 Year Local + State Expenditures:	\$1,461,700.14
2013 Year Child Count:	129	2011 Year Child Count:	129
2013 Year Per Capita:	\$9,155.42	2011 Year Per Capita:	\$10,515.09
Current Year Local Expenditures:	\$1,180,000.00	Current Year Local + State Expenditures:	\$1,541,000.00
Current Year Child Count:	129	Current Year Child Count:	129
Current Year Per Capita:	\$9,147.29	Current Year Per Capita:	\$10,398.38
Pass ?	Yes	Pass ?	Yes

Virginia Department of Education			
2014 - 2018 Individuals w/Disability Ed Act Maint of Effort (IDEAMOE)			
Reductions Summary			
	Approved Totals	Pending Totals	Not Approved Totals
Starting Amount			-\$62,000.00
Voluntary Departures §200.204(a)	\$5,000.00	\$ 0.00	\$ 0.00
Decrease in Enrollment §200.204(b)	\$ 0.00		
Termination of Costly Expenditures §200.204(a)	\$20,000.00	\$ 0.00	\$ 0.00
Termination Services to Students §200.204(c)	\$10,000.00	\$ 0.00	\$ 0.00
Increase in Allocated Award §200.205	\$7,000.00		
Total Approved Reductions	\$42,000.00		
Difference (Starting Amount + Total Possible Reductions)	\$0.00		
Pending/Approved DOE Approval Expenditures:		NET	

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

IDEA MOE NOT MET

- If the final status for a division is failure to meet their MOE requirement, the VDOE will be required to pay the amount of the division's shortfall or the amount of division's Part B subgrant, whichever is lower (§300.203d), to the U.S. Department of Education.
- The VDOE will then establish a payment plan for the division to reimburse the VDOE.
- Federal funds cannot be used to make this payment.

IDEA MOE 2014-2015

- **Superintendent's Memorandum #030-16 Issued February 12, 2016.**
- **Collection Window Opened February 15, 2016 and Closes March 18, 2016.**
- **Ensure SSWS Access is Available by Contacting Local SSWS Administrator**
- **Use calculator that is available in the IDEA MOE Web Application when the collection window is closed**
- **Contact VDOE if additional information or clarification is needed**

Additional information can be found at:

http://www.doe.virginia.gov/special_ed/grants_funding/index.shtml

SESS Budget & Finance Staff Members' Contact Information

- **Pat Brooks – 804-786-9153**
 - Patricia.Brooks@doe.virginia.gov
- **Emily Boothe – 804-225-2701**
 - Emilia.Boothe@doe.virginia.gov
- **Tracie Coleman – 804-225-2704**
 - Tracie.Coleman@doe.virginia.gov
- **Deneen Jackson – 804-225-4854**
 - Deneen.Jackson@doe.virginia.gov
- **Sherry Hubbard – 804-225-2339**
 - Sherry.Hubbard@doe.virginia.gov
- **Website:**
http://www.doe.virginia.gov/special_ed/grants_funding/index.shtml



**Contact the VDOE Special Education and Student Services'
Budget and Finance Staff Members for Assistance**