



COMMONWEALTH of VIRGINIA

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Executive Director

OFFICE OF CHILDREN'S SERVICES

Administering the Children's Services Act

ADMINISTRATIVE MEMO #26-08

To: CPMT Chairs
CSA Report Preparers
CSA Coordinators
CSA Fiscal Agents

From: Scott Reiner, Executive Director

Date: August 17, 2026

Subject: FY2026 CSA Expenditure Year-End Reimbursement Guidance
FY2027 Protected (Non-Mandated) Funds
FY2027 Wraparound Services for Students with Disabilities Funds (SPEDWrap)

FY2026 Year-End Reimbursement Processing:

During July, August, and September, the CSA Local Expenditure, Data and Reimbursement System (LED RS) can accept expenditures incurred in multiple fiscal years (FY2026 and FY2027). In those months, LED RS separates the submitted data into FY2026 and FY2027 based on the purchase order's fiscal year. This will determine the program service year and the month of service. The expenditure reimbursement data from the locality is submitted as a single submission. Therefore, a locality should review both FY2026 and FY2027 data reimbursement requests before the Fiscal Agent approves the July, August, and September LED RS submissions.

During July and August, a locality may submit one LED RS file each month, as is the usual practice. In September, the system will accept up to three (3) LED RS files to allow for incremental submissions as the September 30 deadline approaches.

All FY2026 reimbursement requests, for CSA services incurred between July 1, 2025, and June 30, 2026, must be approved by the local CSA fiscal agent in LED RS by midnight on September 30, 2026. Late submissions will not be accepted for reimbursement as addressed in SEC Policy 4.5.2.

Waivers to the September 30 reporting requirement must be submitted in writing and will be considered only if local governments demonstrate mitigating circumstances as defined in SEC Policy 4.5.2.

The status of your locality's reimbursement submissions can be checked in the Pool Transaction History Report found in the Local Government Reporting area of the CSA website under the CSA Financial Reporting option (Select Fiscal Year = 2026). Any submission(s) not in status 6 or status 9 in the far left-hand column have not yet been fully submitted, and any monthly submissions not appearing (check the Period End Date) are also incomplete.

CSA FY2027 Protected (Non-Mandated) Funds:

Attached to this memorandum is a table showing the FY2027 Protected Allocations. The amounts are unchanged from prior years. This allocation is available to localities to provide services to youth who do not meet the funding criteria specified in the Code of Virginia, §2.2-5211. These amounts can also be found at:

<https://www.csa.virginia.gov/OCSPoolReports/PoolReports/ProtectionAmountReport>
(select Report Fiscal Year = 2027) and will be loaded into the LEDRS system balances.

CSA FY2027 Wraparound Services for Students with Disabilities Funds:

The FY2027 state appropriation allocation for "Wraparound Services for Students with Disabilities (SPEDWrap)" is \$2.2 million. This specific appropriation represents a continuation of the CSA "earmark" funding for this service category.

The allocation and management of the funds are based on the following principles:

1. All localities will have access to and an opportunity to utilize these funds until the limited appropriation is fully expended.
2. 100 percent of the earmarked funds will be available for allocation.
3. Initial allocations are based on a locality's utilization of these funds in FY 2026. Not all available funds will be allocated initially, so localities that have not previously utilized these funds can request an allocation or increase allocations for localities beyond the initial allocation.

Initial FY2027 Special Education Wraparound Fund allocations are found in an attachment to this memorandum and can also be located at:

<https://www.csa.virginia.gov/OCSPoolReports/PoolReports/SpecialEducationWraparound>
(Select Report Fiscal Year = 2027) and will be loaded into the LEDRS system balances.

If your locality was not provided an allocation or requests an increase in appropriation, please submit a SPEDWrap request through LEDRS using the instructions found in the CSA User Guide (Section 18.0 – Special Education Wraparound) found at:

www.csa.virginia.gov/content/doc/CSA_User_Guide.pdf

Questions about any of the matters addressed in this memorandum should be directed to:
csa.financeit@csa.virginia.gov.

Thank you for your cooperation.

Attachments: FY2027_Protected_Allocations.pdf
 FY2027_WRAP_Allocations.pdf