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Ask SSC . . . Are There Forms to Help Monitor the Special Education MOE?

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Q. I read your article on monitoring the special education maintenance of effort (MOE). Are there forms available that will help with this requirement?

A. The Standardized Account Code Structure (SACS) software provides forms in the interim budgeting periods for measuring a local educational agency's (LEA's) progress in the First and Second Interim reports. The Special Education MOE—Projected vs. Actual Expenditures Comparison (SEMAI) report may be used during the fiscal year to check if an LEA is meeting the level of fiscal effort required for 2020–21, based on the projected expenditures as of an interim date. This is not a required report. The LEA SEMAI worksheets—used to monitor an LEA's MOE compliance—do not have to be submitted to the Special Education Local Plan Area (SELPA) administrative unit (AU) or the California Department of Education, although a multi-agency SELPA AU wanting to check if the SELPA-wide projected expenditures are meeting its MOE requirement can request interim LEA reports from its members. The SELPA AU will then use the SELPA SEMAI worksheets to monitor SELPA-wide compliance.

The [SACS Software User Guide](#) can be found in the help screen of the SACS software and provides technical information about the inputs from the financial system that generate the final MOE reports. We recommend that LEA staff in the business and finance office, as well as special education and SELPA staff, become familiar with the reporting structure, the inputs from the financial system, and the prospective outcomes in order to fully understand how the MOE is calculated. An increased awareness of how the MOE is calculated can prevent surprise endings that result in higher spending obligations than intended.

PRO SACS TIP: *The Program Cost Report and Allocation Factors impact the MOE. These forms must be opened and saved prior to opening the MOE forms in order for the correct amounts to display on the MOE form.*