

2022-23 MOE Instructions

Purpose of the Report

The Special Education Maintenance of Effort (“MOE”) is a federally required report that tests if the local educational agency (“LEA”) has spent at least the same amount or more for special education and related services in State and local funds, or local only funds, in the **test year** as it did in the **comparison year**, with exceptions. The comparison year, also known as the subsequent year, is the year in which the LEA last met MOE in that test.

LEAs may meet the MOE requirement using at least one of four tests:

- a. State and Local Total
- b. State and Local Per Capita
- c. Local Only Total
- d. Local Only Per Capita

The two MOE reports are called SEMA and SEMB. Both are some of the last reports to be completed before promoting the unaudited actuals to District Financial Services (“DFS”). The following are general instructions to help you complete these reports in the new SACS Web System for 2022-23.

Before you begin

1. Obtain the following documents from the Fresno County SELPA:
 - a. “2022-23 SEMA Data”
 - b. “Exempt Reductions”
2. Confirm that the Program Cost Report has been completed. If not, the MOE expenditures will be understated.
3. Do you have a Charter that is part of the District, as the Authorizing LEA, for Special Education purposes? If yes, is the data to CDE in SACS separate from the Authorizer? If yes, collect the special education expenditure data by SACS Resource and Major Object from the Charter.
4. LEAs may use qualifying exempt reductions to reduce the level of State and local funds, or local only funds. If the LEA has such qualifying exemptions, complete the appropriate sections of the “Exempt Reductions Worksheet”. Note that all exemptions must be supported with documentation to justify the reduction in expenditures. See an example [here](#).

Select the Fresno County SELPA

1. In SACS, select “Forms,” and “Supplementals.”
2. Select “SEAS – Special Education Revenue Allocations Setup (SELPA Selection).”
3. Enter “BE” in the box beside “Selected SELPA.”

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Generate the SEMA Report

1. Select “Reports,” then “SEMA Special Education MOE – Actual vs. Actual Comparison” report.
2. There are four tabs, but only three are used: “LEA Exps CY,” “LEA Exps PY,” and “LEA MOE Calc.”
3. Select the “LEA Exps CY” Tab.
 - a. Using the “2022-23 SEMA Data” sheet, find the LEA’s 2022-23 Pupil Count and enter it in the upper right corner of the screen.
 - b. Enter any Adjustments in the Adjustment column such as charter school expenditures in which the charter is considered a school under the LEA for special education purposes, and whose data to CDE in SACS is separate from the LEA’s.
4. Select the “LEA Exps PY” Tab.
 - a. Using the “2022-23 SEMA Data” sheet, find the LEA’s 2021-22 Expenditures and enter them on Line 1 for both “A. State and local” and “B. Local Only,” as appropriate.
 - b. Enter any adjustments or restatements in Rows 2, 3 and/or 4, if any.
 - c. Using the “2022-23 SEMA Data” sheet, find the 2021-22 Pupil Count; enter it on Line C-1.
 - d. Enter any adjustments on Line C-2.
5. Select the “LEA MOE Calc” Tab.
 - a. Go to SECTION 1.
 - i. Did the LEA have any exempt reductions? If so, complete the “Exempt Reductions” worksheet.
 - ii. Apply those reductions in the worksheet in the “State and Local” and/or the “Local Only” column in this section, as appropriate.
 - b. Go to SECTION 2.
 - i. Up to 50% of the increase in IDEA Part B Section 611 funding in the current year compared with the prior year may be used to reduce the required level of state and local expenditures.
 - ii. The option is available only if the LEA used, or will use, the freed-up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965.
 - c. Go to SECTION 3. There are two areas in this section: Area A is titled “COMBINED STATE AND LOCAL EXPENDITURES METHOD.” The top area is numbered 1, and is focused on the State and Local Total test. The bottom area is numbered 2, and is focused on the State and Local Per Capita test. Area B is titled “LOCAL EXPENDITURES ONLY METHOD.” The top area is numbered 1, and is focused on the Local Only Total test. The bottom area is numbered 2, and is focused on the Local Only Per Capita test.
 - d. **SEMA Report: Section 3-A-1** – Instructions for the State and Local Total test:
 - i. Under Column B, do the following:
 1. Using the “2022-23 SEMA Data” sheet, find your LEA’s State and Local Total Comparison Year, which is the fiscal year that your LEA last passed this test. Enter the year in the box toward the top and under the words “Comparison Year” (i.e. 2016-17).

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2. Using the “2022-23 SEMA Data” sheet, find the comparison year’s “State and Local Total Expenditure Amount.” Enter it on the line titled, “Expenditures paid from state and local sources.”
 3. Enter the comparison year’s adjustments and/or restatements, or 0 if none. Remember to use a negative sign (-) or parenthesis to indicate a negative amount.
- e. **SEMA Report: Section 3-A-2** – Instructions for the State and Local Per Capita test:
- i. Under Column B, do the following:
 1. Using the “2022-23 SEMA Data” sheet, find your LEA’s State and Local Per Capita Comparison Year, which is the fiscal year that your LEA last passed this test. Enter the year in the box toward the top and under the words “Comparison Year” (i.e. 2011-12).
 2. Using the “2022-23 SEMA Data” sheet, find the comparison year’s “State and Local Total Expenditures Amount.” Enter it on the line titled, “Expenditures paid from state and local sources.”
 3. Enter the comparison year’s adjustments and/or restatements, or 0 if none. Remember to use a negative sign (-) or parenthesis to indicate a negative amount.
 4. Using the “2022-23 SEMA Data” sheet, find the comparison year’s Pupil Count. Enter it on the line titled, “Special education unduplicated pupil count.”
- f. **SEMA Report: Section 3-B-1** – Instructions for the Local Only Total test:
- i. Under Column B, do the following:
 1. Using the “2022-23 SEMA Data” sheet, find your LEA’s Local Only Total Comparison Year, which is the fiscal year that your LEA last passed this test. Enter it in the boxes toward the top and under the words “Comparison Year” (i.e. 2012-13).
 2. Using the “2022-23 SEMA Data” sheet, find the comparison year’s “Local Only Total Amount.” Enter it on the line titled, “Expenditures paid from local only sources.”
 3. Enter the comparison year’s adjustments or restatements, if any. If none, enter 0.
- g. **SEMA Report: Section 3-B-2** – Instructions for the Local Only Per Capita test:
- i. Under Column B, do the following:
 1. Using the “2022-23 SEMA Data” sheet, find your LEA’s Local Only Per Capita Comparison Year, which is the fiscal year that your LEA last passed this test. Enter it on the box toward top and under the words “Comparison Year” (i.e. 2015-16).
 2. Using the “2022-23 SEMA Data” sheet, find the comparison year’s “Local Only Total Amount.” Enter it on the line titled, “Expenditures paid from local only sources.”
 3. Enter the comparison year’s adjustments or restatements, if any. If none, enter 0.
 4. Using the “2022-23 SEMA Data” sheet, find the comparison year’s Pupil Count. Enter it on the line title, “Special education unduplicated pupil count.”

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- h. Review the “LEA MOE Calc” form for accuracy.
- i. If MOE has not been demonstrated (a positive number in Column C) in any of the 4 tests, please contact the Fresno County SELPA for assistance.
- j. If MOE has been demonstrated, do the following:
 - i. Consider an attempt to meet any of the 4 tests that were not met, using any of the Section 1 and/or Section 2 allowable reductions.
 - 1. Such an attempt may help the LEA meet MOE in future years, as it lowers the threshold for that test.
 - 2. If you have any qualifying exemptions, complete the appropriate sections of the “LEA Exempt Reduction Worksheet” and print. Note that all exemptions must be supported with documentation to justify the reduction in expenditures.
 - ii. Enter the Contact Name, Telephone Number, Title, and E-mail Address.
- k. Select “Save” located at the bottom right.
- l. Going forward, use the “LEA MOE Calc” and the “LEA Exps CY” documents to complete the SEMB form next. You may want to print the pages on this tab.

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Generate the SEMB Report

1. **Note: The SEMA report must be completed before completing the SEMB report. Have a copy of the SEMA report available for referencing.**
2. Select the SEMB report.
3. There are four Tabs, but only three are used: “LEA Budget,” “LEA Exps”, and “LEA MOE Calc.”
4. Select the “LEA Budget” Tab.
 - a. Enter the 2023-24 Pupil Count in the upper right corner of the report. This is the estimate.
 - b. Enter any Adjustments in the Adjustment column (i.e. Charter School budget.)
5. Select the “LEA Exps” Tab.
 - a. Enter the 2022-23 Pupil Count in the upper right corner of this report as well.
 - b. Enter any Adjustments in the Adjustment column (i.e. Charter School budget.)
6. Select the “LEA MOE Calc” Tab.
 - a. Go to SECTION 1
 - i. Will the LEA have any exempt reductions? If so, complete the “Exempt Reductions” worksheet.
 - ii. Apply those reductions in the worksheet in the “State and Local” and/or the “Local Only” column in this section, as appropriate.
 - b. Skip SECTION 2.
 - i. Up to 50% of the increase in IDEA Part B Section 611 funding in the budget year compared with the prior year may be used to reduce the required level of state and local expenditures.
 - ii. The option is available only if the LEA used, or will use, the freed-up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965.
 - c. Go to SECTION 3. There are two areas in this section: Area A is titled “COMBINED STATE AND LOCAL EXPENDITURES METHOD.” The top area is numbered 1, and is focused on the State and Local Total test. The bottom area is numbered 2, and is focused on the State and Local Per Capita test. Area B is titled “LOCAL EXPENDITURES ONLY METHOD.” The top area is numbered 1, and is focused on the Local Only Total test. The bottom area is numbered 2, and is focused on the Local Only Per Capita test.

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- d. **SEMB Report: Section 3-A-1** – Instructions for the State and Local Total test:
- i. **Using the 2022-23 SEMA Report**, determine if this same test in SEMA has a positive amount in Column C.
 1. If it does have a positive amount, do the following:
 - a. Enter “2022-23” under SEMB’s Column B in the box toward the top and under the words “Comparison Year”.
 - b. Using the “LEA Exps CY” document, find the STATE AND LOCAL EXPENDITURES total costs. *Note the PCRA amount*; you can find the amount a few lines above the total cost.
 - c. Going back to SEMB’s Column B, enter the comparison year’s adjustments, restatements, and/or PCRA amounts, or 0 if none. Remember to use a negative sign (-) or parenthesis to indicate a negative amount.
 2. If it has a negative amount, do the following:
 - a. Using the “2022-23 SEMA Data” sheet, find the State and Local Total Comparison Year under Report: Section 3-A-1. Enter it under Column B of the SEMB report (i.e. 2015-16).
 - b. Enter the Comparison Year’s State and Local Total Expenditures Amount under Column B on the line titled “Expenditures paid from state and local sources”.
 - c. Enter the comparison year’s adjustments, restatements, and/or PCRA amounts, or 0 if none. Remember to use a negative sign (-) or parenthesis to indicate a negative amount.
- e. **SEMB Report: Section 3-A-2** – Instructions for the State and Local Per Capita test:
- i. **Using the 2022-23 SEMA Report**, determine if this same test in SEMA has a positive amount in Column C.
 1. If it does have a positive amount, do the following:
 - a. Enter “2022-23” under SEMB’s Column B in the box toward the top and under the words “Comparison Year”.
 - b. Using the “LEA Exps CY” document, find the STATE AND LOCAL EXPENDITURES total costs. *Note the PCRA amount*; you can find the amount a few lines above the total cost.
 - c. Enter the comparison year’s adjustments, restatements, and/or PCRA amounts, or 0 if none. Remember to use a negative sign (-) or parenthesis to indicate a negative amount.
 - d. Enter the 2022-23 pupil count on the line titled “Special education unduplicated pupil count.”
 2. If it has a negative amount, do the following:
 - a. Using the “2022-23 SEMA Data” sheet, find the State and Local Per Capita Comparison Year under Report: Section 3-A-2. Enter the year in the box toward the top and under the words “Comparison Year” (i.e. 2011-12). Find the comparison year’s State and Local Total Expenditures Amount. Enter the total under Column B on the line titled “Expenditures paid from state and local sources”.
 - b. Enter the comparison year’s adjustments, restatements, and/or PCRA amounts, if any. Remember to use a negative sign (-) or parenthesis to indicate a negative amount.
 - c. Enter the Comparison Year’s pupil count on the line titled, “Special education unduplicated pupil count.”

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- f. **SEMB Report: Section 3-B-1** – Instructions for the Local Only Total test:
- i. **Using the 2022-23 SEMA Report**, determine if this same test in SEMA has a positive amount in Column C.
 1. If it does have a positive amount, do the following:
 - a. Enter “2022-23” under SEMB’s Column B in the box toward the top and under the words “Comparison Year”.
 - b. Using the “LEA Exps” tab, enter the local expenditures total costs onto the “LEA MOE Calc” Column B on the line titled “Expenditures paid from local sources”.
 - c. Enter any adjustments or restatements, or 0 if none. PCRA is not applied to this section.
 2. If it has a negative amount, do the following:
 - a. Using the “2022-23 SEMA Data” sheet, find the Local Only Total Comparison Year under Report: Section 3-B-1. Enter it under Column B of the SEMB report (i.e. 2015-16).
 - b. Enter the Comparison Year’s Local Only total Amount under Column B on the line titled “Expenditures paid from local sources”.
 - c. Enter any adjustments or restatements. If none, enter 0. PCRA is not applied to this section.
- g. **SEMB Report: Section 3-B-2** – Instructions for the Local Only Per Capita test:
- i. **Using the 2022-23 SEMA Report**, determine if this same test in SEMA has a positive amount in Column C.
 1. If it does have a positive amount, do the following:
 - a. Enter “2022-23” under SEMB’s Column B in the box toward the top and under the words “Comparison Year”.
 - b. Using the “LEA Exps” tab, enter the local expenditures total costs onto the “LEA MOE Calc” Column B on the line titled “Expenditures paid from local sources”.
 - c. Enter any adjustments or restatements. If none, enter 0. PCRA is not applied to this section.
 - d. Enter the 2022-23 pupil count on the line titled “Special education unduplicated pupil count.”
 2. If it has a negative amount, do the following:
 - a. Using the “2022-23 SEMA Data” sheet, find the Local Only Per Capita Comparison Year under Report: Section 3-B-2. Enter it under Column B of the SEMB report (i.e. 2015-16).
 - b. Enter the Comparison Year’s Local Only total Amount under Column B on the line titled “Expenditures paid from local sources”.
 - c. Enter any adjustments or restatements. If none, enter 0. PCRA is not applied to this section.
 - d. Enter the Comparison Year’s pupil count on the line titled, “Special education unduplicated pupil count.”
- h. Review the “LEA MOE Calc” form for accuracy.
- i. If MOE has not been demonstrated (a positive number in Column C) in any of the 4 tests, please contact Eddie Davidson at the Fresno County SELPA at edavidson@fcoe.org or at 265-3047 for assistance.

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- j. If MOE has been demonstrated, do the following:
 - i. Consider an attempt to meet any of the 4 tests that were not met, using any of the Section 1 and/or Section 2 allowable reductions.
 - 1. Such an attempt may help the LEA meet MOE in future years, as it lowers the threshold for that test.
 - 2. If you have any qualifying Section 1 exemptions, complete the appropriate sections of the “LEA Exempt Reduction Worksheet” and print. Note that all exemptions must be supported with documentation to justify the reduction in expenditures.
 - ii. Enter the Contact Name, Telephone Number, Title, and E-mail Address.
- k. Select “Save” located at the bottom right.

Guidance on how an LEA can submit the information electronically to the SELPA is forthcoming. The Fresno County SELPA will review both the SEMA and SEMB. After MOE is confirmed, the SELPA will update the Subsequent Year Tracking Worksheet and send to you for signature.