

2022-23 SEMAI Instructions

A prior year's video instruction is available [here](#). Although LEAs have moved from the SACS Legacy system to the new SACS Web system, the format is similar enough to make the video instructions still useful.

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, or local only, funds in the test year as it did in the comparison year, with exceptions. LEAs may meet their 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

Also, LEAs may use qualifying exempt reductions to reduce the level of State and local, or local only, expenditures that must be met. Learn more about MOE [here](#).

The following are general instructions to help you complete the SEMAI report in the new SACS Web System.

Before you begin

1. Obtain the following documents from the Fresno County SELPA:
 - a. "2022-23 SEMAI Data"
 - b. "LEA Exempt Reduction Worksheet"
2. Do you have a Charter that is part of the district, as the Authorizing LEA, for Special Education purposes, and whose data to CDE in SACS is separate from the Authorizer? If yes, collect the special education expenditure data by SACS Resource and Major Object from the Charter.
3. LEAs may use qualifying exempt reductions to reduce the level of State and local, or local only, expenditures that must be met. If the LEA has such qualifying exemptions, complete the appropriate sections of the "LEA Exempt Reduction Worksheet". Note that all exemptions must be supported with documentation to justify a reduction in expenditures. See an example [here](#).

Select the Fresno County SELPA

1. Open the SACS Web System.
2. In the system, select "Forms."
3. Under "Forms," select "Supplementals."
4. Under "Supplementals," select SEAS – Special Education Revenue Allocations Setup (SELPA Selection).
5. Enter "BE" in the box to the right of "Selected SELPA."

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Generate the SEMAI Report

1. In the system, select “Reports.”
2. In “Reports,” select “SEMAI – Special Education MOE – Projected vs. Actual Comparison.”
3. In the report, there are four Tabs, but only three are used: “LEA Projected,” “LEA Actual,” and “LEA MOE Calc.”
4. Select the “LEA Projected” Tab.
 - a. At the upper right corner of the screen, enter the Unduplicated Pupil Count. This is available in the “2022-23 SEMAI Data” file under “2022-23 Pupil Count.”
 - b. Enter any Adjustments in the Adjustment column (i.e., Charter School projected expenditures.)
5. Select the “LEA Actual” Tab.
 - a. At the upper right corner of the screen, enter the Unduplicated Pupil Count. This is available in the “2022-23 SEMAI Data” file under “2021-22 Pupil Count.”
 - b. Enter any Adjustments in the Adjustment column (i.e., Charter School projected expenditures.)
6. Select the “LEA MOE Calc” Tab.
7. Go to SECTION 1
 - a. Will the LEA have any exempt reductions? If so, complete CDE’s “LEA MOE Exempt Worksheet.”
 - b. Apply those reductions in the Worksheet in either the “State and Local” or the “Local Only” column in this section.
8. Go to SECTION 2.
 - a. 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.
 - b. The option is available only if the LEA used or will use the free up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965.
 - c. The option is available only to LEA’s that have a “Meets Requirement”. This is available in the “2022-23 SEMAI Data” file under “Meets Requirement.”
9. 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 it is focused on the State and Local Total test. The bottom area is numbered 2, and it 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 it is focused on the Local Only Total test. The bottom area is numbered 2, and it is focused on the Local Only Per Capita test.
10. Section 3, Area A – 1 – Instructions for the State and Local Total test:
 - a. Under Column B, do the following:
 - i. Using the “2022-23 SEMAI Data,” find the LEA’s “State and Local Total Comparison Year.” Enter it in the box toward the top (i.e., 2014-15).

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- ii. Using the “2022-23 SEMAI Data,” find the LEA’s “State and Local Total Expenditure Amount.” Enter it on the line titled, “Expenditures paid from state and local sources.”
 - iii. Using the “2022-23 SEMAI Data,” find the LEA’s “State and Local Total PCRA Deduct.” Enter it on the line for “Add/Less: Adjustments and/or PCRA...”
 - b. Review the amount on Column C. A positive number indicates that MOE has been successfully demonstrated under this test.
- 11. Section 3, Area A – 2 – Instructions for the State and Local Per Capita test:
 - a. Under Column B, do the following:
 - i. Using the “2022-23 SEMAI Data,” find the LEA’s “State and Local Per Capita Comparison Year.” Enter it in the box toward the top (i.e., 2011-12).
 - ii. Using the “2022-23 SEMAI Data,” find the comparison year’s “State and Local Total Expenditure Amount.” Enter it on the line titled, “Expenditures paid from state and local sources.”
 - iii. Using the “2022-23 SEMAI Data,” find the LEA’s “State and Local Per Capita PCRA Deduct.” Enter it on the line for “Add/Less: Adjustments and/or PCRA...”
 - iv. Using the “2022-23 SEMAI Data,” find the comparison year’s “Pupil Count.” Enter it on the line titled, “Special education unduplicated pupil count.”
 - b. Review the amount on Column C. A positive number indicates that MOE has been successfully demonstrated under this test.
- 12. Section 3, Area B – 1 – Instructions for the Local Only Total test:
 - a. Under Column B, do the following:
 - i. Using the “2022-23 SEMAI Data,” find the fiscal year that your LEA last passed the “Local Only Total Comparison Year.” Enter it in the box toward the top (i.e., 2012-13).
 - ii. Using the “2022-23 SEMAI Data,” find the comparison year’s “Local Only Total Amount.” Enter it on the line titled, “Expenditures paid from local only sources.”
 - iii. Enter the comparison year’s adjustments or restatements, if any.
 - b. Review the amount on Column C. A positive number indicates that MOE has been successfully demonstrated under this test.
- 13. Section 3, Area B – 2 – Instructions for the Local Only Per Capita test:
 - a. Under Column B, do the following:
 - i. Using the “2022-23 SEMAI Data,” find the fiscal year that your LEA last passed the “Local Only Per Capita Comparison Year.” Enter it on the box toward top (i.e., 2015-16).
 - ii. Using the “2022-23 SEMAI Data,” find the comparison year’s “Local Only Total Amount.” Enter it on the line titled, “Expenditures paid from local only sources.”
 - iii. Enter the comparison year’s adjustments or restatements, if any.
 - iv. Using the “2022-23 SEMAI Data,” find the comparison year’s “Pupil Count.” Enter it on the line title, “Special education unduplicated pupil count.”
 - b. Review the amount on Column C. A positive number indicates that MOE has been successfully demonstrated under this test.

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14. Review the “LEA MOE Calc” form for accuracy.
15. If MOE has not been demonstrated (no positive number in Column C) in any of the 4 tests, please contact the Fresno County SELPA at 265-3047 or edavidson@fcoe.org for assistance.
16. If MOE has been demonstrated (a positive number in Column C in any one of the 4 tests), enter the Contact Name, Telephone Number, Title, and E-mail Address.
17. The form is complete. The Fresno County SELPA will review the LEA’s SEMAI on the SACS Web system. Thank you.