

# Instructions for Form SEMB

1. **Complete Form SEMA first.** Have a copy of the SEMA report available for use.
2. In SACS, select “Reports” then **SEMB** Special Education MOE – Budget vs. Actual Comparison” report.
3. Select the “**LEA Budget**” Tab.
  - a. **Using the SEMA report**, find the LEA’s current year Pupil Count. Enter this count in the upper right corner of the report.
  - b. Enter any budget adjustments for charter schools, as appropriate, in the “Adjustments\*” column.
4. Select the “**LEA Exps**” Tab.
  - a. **Using the SEMA report**, find the LEA’s current year Pupil Count. Enter this count in the upper right corner of the report.
  - b. **Using the SEMA report**, find the LEA’s current year adjustments for charter schools, as appropriate, in the “Adjustments\*” column.
5. 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. Go to 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 for qualifying LEAs. Contact the Fresno County SELPA.
  - 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.
  - d. **Section 3-A-1** – Instructions for the State and Local Total test:

**Using the SEMA report**, determine if this same test in SEMA has a positive amount in Column C.

    - i. If it does have a positive amount, do the following:
      1. Enter “2022-23” under SEMB’s Column B in the box toward the top and under the words “Comparison Year”.
      2. 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.
      3. 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.

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- ii. If it has a negative amount, do the following:
  - 1. Using the “SEMA Data Sheet” 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).
  - 2. 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”.
  - 3. 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. **Section 3-A-2** – Instructions for the State and Local Per Capita test:

**Using the SEMA report**, determine if this same test in SEMA has a positive amount in Column C.

- i. If it does have a positive amount, do the following:
  - 1. Enter “2022-23” under SEMB’s Column B in the box toward the top and under the words “Comparison Year”.
  - 2. 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.
  - 3. 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.
  - 4. Enter the Current Year pupil count on the line titled “Special education unduplicated pupil count.”
- ii. If it has a negative amount, do the following:
  - 1. Using the “SEMA Data Sheet” 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”.
  - 2. 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.
  - 3. Enter the Comparison Year’s pupil count on the line titled, “Special education unduplicated pupil count.”

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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 number 2, and is focused on the Local Only Per Capita test.

f. **Section 3-B-1** – Instructions for the Local Only Total test:

**Using the SEMA report**, determine if this same test in SEMA has a positive amount in Column C.

- i. If it does have a positive amount, do the following:
  1. Enter “2022-23” under SEMB’s Column B in the box toward the top and under the words “Comparison Year”.
  2. 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”.
  3. Enter any adjustments or restatements, or 0 if none. PCRA is not applied to this section.
- ii. If it has a negative amount, do the following:
  1. Using the “SEMA Data Sheet” 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).
  2. Enter the Comparison Year’s Local Only total Amount under Column B on the line titled “Expenditures paid from local sources”.
  3. Enter any adjustments or restatements. If none, enter 0. PCRA is not applied to this section.

g. **Section 3-B-2** – Instructions for the Local Only Per Capita test:

**Using the SEMA report**, determine if this same test in SEMA has a positive amount in Column C.

- i. If it does have a positive amount, do the following:
  1. Enter “2022-23” under SEMB’s Column B in the box toward the top and under the words “Comparison Year”.
  2. 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”.
  3. Enter any adjustments or restatements. If none, enter 0. PCRA is not applied to this section.
  4. Enter the Current Year pupil count on the line titled “Special education unduplicated pupil count.”
- ii. If it has a negative amount, do the following:
  1. Using the “SEMA Data Sheet” 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).
  2. Enter the Comparison Year’s Local Only total Amount under Column B on the line titled “Expenditures paid from local sources”.
  3. Enter any adjustments or restatements. If none, enter 0. PCRA is not applied to this section.
  4. Enter the Comparison Year’s pupil count on the line titled, “Special education unduplicated pupil count.”

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6. Review the “LEA MOE Calc” form for accuracy. **Is there a positive number in Column C in any of the 4 tests?**
  - a. If yes, the LEA met its MOE requirement. Congratulations. Consider trying to meet any of the other tests that were not met. You can do this by using any of the Section 1 reductions. This may help lower the threshold for that test in future years.
  - b. If not, the LEA did not meet its MOE requirement and may not submit an IDEA reimbursement claim for its applicable expenditures. Please contact the Fresno County SELPA for assistance.
7. Enter the Contact Name, Telephone Number, Title, and E-mail Address.
8. Skip the “SELPA Budget” Tab. This is for the SELPA to complete.
9. Select the “**Ready to Review**” in the upper right corner of the page in SACS.
10. Save.