

Instructions for Form SEMA

1. **Obtain the SEMA Data Sheet.** The SEMA Data Sheet for the current year provides a one-page list of information needed to complete Form SEMA. The SEMA Data Sheet is available from the Fresno County SELPA.
2. **Complete PCRA.** Confirm that form PCR (“Program Cost Report”) and PCRAF (“Program Cost Report Schedule of Allocation Factors”) are completed. These reports generate the PCRA (“Program Cost Report Allocations”). If not, the MOE expenditures will be *understated*.
3. **Determine Adjustments for Charter Schools.** 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. **Identify Exempt Reductions.** 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. [Learn more here.](#)
5. Select the **Fresno County SELPA:**
 - a. In SACS, select “Forms,” and “Supplementals.”
 - b. Select “SEAS – Special Education Revenue Allocations Setup (SELPA Selection).”
 - c. Enter “BE” in the box beside “Selected SELPA.”
6. In SACS, select “Reports,” then “**SEMA** Special Education MOE – Actual vs. Actual Comparison” report.
7. Select the “**LEA Exps CY**” Tab.
 - a. Using the “SEMA Data Sheet” sheet, find the LEA’s current year Pupil Count and enter it in the upper right corner of the screen.
 - b. Enter any adjustments for charter schools, as appropriate, in the “Adjustments*” column.
8. Select the “**LEA Exps PY**” Tab.
 - a. Using the “SEMA Data Sheet” sheet, find the LEA’s immediate prior year Expenditures and enter them on Line 1 for both “A. State and local” and “B. Local Only,” columns, as appropriate.
 - b. Enter any adjustments or restatements in Lines 2, 3 and/or 4, if any.
 - c. Using the “SEMA Data Sheet” sheet, find the immediate prior year Pupil Count; enter it on Line C-1.
 - d. Enter any adjustments on Line C-2.
9. 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.

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- 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 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.

- i. **Section 3-A-1** – Instructions for the State and Local Total test:

Under Column B, do the following:

1. Using the “SEMA Data Sheet” 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).
2. Using the “SEMA Data Sheet” 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.

- ii. **Section 3-A-2** – Instructions for the State and Local Per Capita test:

Under Column B, do the following:

1. Using the “SEMA Data Sheet” 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 “SEMA Data Sheet” 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 “SEMA Data Sheet” sheet, find the comparison year’s Unduplicated Pupil Count. Enter it 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 numbered 2 and is focused on the Local Only Per Capita test.

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

Under Column B, do the following:

1. Using the “SEMA Data Sheet” 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 “SEMA Data Sheet” 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.

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

Under Column B, do the following:

1. Using the “SEMA Data Sheet” 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 “SEMA Data Sheet” 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 “SEMA Data Sheet” sheet, find the comparison year’s Unduplicated Pupil Count. Enter it on the line title, “Special education unduplicated pupil count.”

10. Review the “LEA MOE Calc” form for accuracy. **Is there a positive number in Column C in any of the four 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 could incur a financial penalty. Please contact the Fresno County SELPA for assistance.

11. Enter the Contact Name, Telephone Number, Title, and E-mail Address.

12. Skip the “SELPA Exps CY” Tab. This is for the SELPA to complete.

13. Select the “**Ready to Review**” in the upper right corner of the page in SACS, then save.