

## Timeline for SEMA & SEMB

CDE's Special Education Division requires that each Member LEA complete Forms SEMA and SEMB by September 15th of each year. The SELPA is required to submit both the individual and the consolidated SEMA, SEMB, and SYT reports to CDE by November 15th. Please see the following timeline used to meet these requirements:

### 1. Towards the End of June

The Fresno County SELPA will provide the following:

- a. An optional **MOE Tool**.
- b. The **SEMA Data Sheet**.
- c. The **SEMB Data Sheet**.

### 2. Right After the LEA's June Payroll Has Posted

- a. Complete the new **MOE Tool**.
- b. If the LEA is not meeting any of the four tests with the MOE Tool, consider the following:
  - i. Make **GL changes**, if appropriate
    1. Example: A school nurse is charged 100% outside of Special Education Goals but is found to provide 20% of their time with Special Education students due to their disabilities. With proper time & effort accounting, the LEA may be able to move up to 20% of their time to the Special Education Goals.
  - ii. Use **Exempt Reductions**
    1. Identify any immediate prior year retirements and resignations by special education staff.
    2. Identify their replacements in the year you are closing.
    3. Calculate the Salary and Benefit difference between them. This difference may be an exempt reduction, and it could be substantial.
- c. If the LEA is meeting at least one of the four tests with the MOE Tool, consider some MOE efficiencies:
  - i. Identify and reclassify any potential non-special education expenditures out of Special Education and into General Education, as allowable and as appropriate.
  - ii. Find Exempt Reductions to help the LEA meet in any of the other tests that do not meet. This helps lower those tests for use in future years.

## Timeline for SEMA & SEMB

### 3. Middle of August

LEAs should begin testing SEMA in SACS

- a. **Complete PCR**
- b. **Complete PCRAF**
- c. **Complete SEAS**
- d. **Complete SEMA**
  - i. “LEA Exps CY” Tab
  - ii. “LEA Exps PY” Tab
  - iii. “LEA MOE Calc” Tab
  - iv. Review for MOE Compliance
  - v. Select “*Ready to Submit*” button in the SEMA report at the upper right
- e. LEAs can then **complete SEMB**
  - i. “LEA Budget” Tab
  - ii. “LEA Exps” Tab
  - iii. “LEA MOE Calc” Tab
  - iv. Review for MOE Compliance
  - v. Select “*Ready to Submit*” button in the SEMB report at the upper right

### 4. After September 15<sup>th</sup>

The Fresno County SELPA will do the following:

- a. Review the SEMA and SEMB reports for MOE compliance.
- b. Collaborate with LEAs and DFS for MOE reports that may not meet MOE.
  - i. After September 15th, changes to the Unaudited Actuals will require reopening of the financial books and may require governing board re-approval.
  - ii. After October 15th, no changes are allowed to the Unaudited Actuals.
- c. Transfer the SEMA and SEMB information onto the SELPA's Subsequent Year Tracking (SYT) Worksheet.
- d. Provide a copy of the SYT to each LEA for Program and Finance signatures.
- e. Provide an adobe copy of the SEMA, SEMB, and signed Subsequent Year Tracking report to CDE's Special Education Division by November 15th.