Standardized Account Code Structure (SACS) Web Financial Reporting System

SACS Web System User Guide
Version 2026

California Department of Education

July 2026

Special Education Maintenance of Effort Reports

These reports contain the worksheets necessary to determine compliance with the special education maintenance of effort (MOE) requirement. They are located at the left navigation pane under Reports. There are two reports for the unaudited actuals period: SEMA, Special Education MOE—Actual vs. Actual Comparison and SEMB, Special Education MOE—Budget vs. Actual Comparison, and one report for the interim periods: SEMAI, Special Education MOE— Projected vs. Actual Comparison.

This version of the User Guide provides general instructions and fiscal year specific information for completing reports for 2025–26 unaudited actuals and 2026–27 interim periods.

Program Compliance Overview

The Special Education Maintenance of Effort (SEMOE) reports are used to determine if a local educational agency (LEA) met the maintenance of effort required by the federal Individuals with Disabilities Education Act (IDEA) and implementing regulations. In summary, an LEA may not reduce the amount of state and local, or local only funds that it spends for the education of students with disabilities below the amount it spent for the comparison year. The comparison year is the year in which the LEA met MOE using the same method. There are two components to the LEA MOE requirement – the eligibility standard and the compliance standard.

The eligibility standard requires that, except in specified situations, in order to find an LEA eligible for IDEA Part B funds for the upcoming fiscal year, the LEA should have budgeted for the education of students with disabilities at least the same amount of state and local, or local only funds, as it actually spent for the education of students with disabilities during the most recent year for which information is available per 34 *Code of Federal Regulations* Section 300.203(a).

The compliance standard requires that, except in specified situations, an LEA should not reduce the level of expenditures for the education of students with disabilities made from state and local, or local only funds, below the level of those expenditures from the same source for the comparison year per 34 *Code of Federal Regulations* Section 300.203(b).

The federal Subsequent Years rule requires that the level of effort an LEA must meet in the year after it fails to maintain effort is the level of effort that would have been required in the absence of that failure and not the LEA's actual reduced level of expenditures in *the year in which it failed to maintain effort* per 34 *Code of Federal Regulations* Section 300.203(c).

An LEA may use the following four methods to meet both the eligibility and compliance standards:

- Combined state and local expenditures;

- Combined state and local expenditures on a per capita basis;
- Local expenditures only;
- Local expenditures only on a per capita basis.

The 2025–26 unaudited actuals reporting period in the SACS Web System contains Report SEMA comparing the 2025–26 actual expenditures with the comparison year's actual expenditures. It also contains Report SEMB comparing the 2026–27 budget with the comparison year's actual expenditures, less the Program Cost Report Allocations.

- The form SEMA is to determine whether an LEA meets the federal compliance test for the LEA MOE. Failure on the part of an LEA to meet the LEA MOE compliance test results in the CDE invoicing the LEA for the amount of the failure. The LEA will have to pay the invoice from a non-federal fund source from the current fiscal year.
- The form SEMB is to determine whether an LEA meets the federal eligibility test for the LEA MOE. Failure on the part of an LEA to meet the LEA MOE eligibility requirement results in the CDE withholding IDEA funds that the LEA is entitled to receive on the basis of the IDEA subgrant to LEA calculations.
- The Subsequent Years Tracking (SYT) worksheet is used to determine if the LEA is comparing the actual expenditures of the SEMA and the budgeted expenditures of the SEMB to the appropriate comparison year for each of the four methods back to FY 2011–12, which is the base year for the LEA MOE calculations. Per the IDEA, an LEA may meet the compliance standard using any one of four methods: (1) state and local aggregate expenditures, (2) state and local per capita, (3) local only aggregate expenditures and (4) local only per capita. The comparison year for determining if an LEA meets the compliance standard is the last year the LEA met MOE using the same method and might vary depending on each method. The LEA is required to submit the SYT worksheet with the SEMA and SEMB reports. Please contact your SELPA AU for a copy of the most recent SYT worksheet. When completing this worksheet, the Program Cost Report Allocations (PCRA) may be found in Report SEMA, LE-CY worksheet, within the Total Expenditures section, regardless of which fiscal year is used as the comparison year.

For questions about the federal Subsequent Year Rule and the SYT worksheet, please contact Alexa Slater at aslater@cde.ca.gov.

The requirements discussed here also apply to charter schools. Please refer charter school SEMOE reporting procedures for additional information.

To assist LEAs and SELPAs in monitoring their MOE compliance during the year, the SACS Web System also includes an MOE reporting feature for the interim periods. The 2026–27 interim report, SEMAI, Special Education MOE—Projected vs. Actual

Comparison, compares the special education 2026–27 projected expenditures with the comparison year actual expenditures to determine if the required level of fiscal effort will be met at the end of the year. The interim MOE report is not required to be submitted to the CDE. Please refer to SEMAI reports for additional information.

Unaudited Actuals Period Reports

There are two special education MOE reports in this reporting period: 2025–26 Actual vs. Actual Comparison (SEMA) and 2026–27 Budget vs. Actual Comparison (SEMB). Each of these reports consists of four worksheets: three prepared by each member LEA and one prepared by the administrative unit (AU) of a SELPA that has two or more members. (Single-agency SELPAs need only to complete the three LEA worksheets.) Details of these worksheets are shown in the following table:

A. SEMA – Special Education MOE – 2025–26 Actual vs. Actual Comparison: LEA Worksheets

Worksheet Name	Description
1. 2025–26 Expenditures by LEA (LE-CY)	Expenditures extracted from general ledger data; unduplicated pupil count, as of October 1, 2025, manually entered.
2. 2024–25 Expenditures by LEA (LE-PY)	Manual entries, based on 2024–25 Report SEMA and 2025–26 Unaudited Actual data.
3. LEA Maintenance of Effort Calculation (LMC-A)	Section 1 and Section 2 data manually entered; Section 3 figures extracted from LE-CY worksheet, and manually entered.

A. SEMA – Special Education MOE – 2025–26 Actual vs. Actual Comparison: SELPA Worksheet

Worksheet Name	Description
1. 2025–26 Expenditures by SELPA (SE-CY)	Data imported via SELPA workflow and/or manual entries, posted from LE-CY worksheets of SELPA members.

B. SEMB – Special Education MOE – 2026–27 Budget vs. Actual Comparison: LEA Worksheets

Worksheet Name	Description
1. 2026–27 Budget by LEA (LB-B)	Budget figures extracted from general ledger data; best estimate for October 2026 unduplicated pupil count manually entered.
2. 2025–26 Expenditures by LEA (LE-B)	Expenditures extracted from general ledger data; unduplicated pupil count, as of October 1, 2025, manually entered.
3. LEA Maintenance of Effort Calculation (LMC-B)	Section 1 and Section 2 data manually entered; Section 3 figures extracted from LB-B worksheet, and manually entered.

B. SEMB – Special Education MOE – 2026–27 Budget vs. Actual Comparison: SELPA Worksheet

Worksheet Name	Description
1. 2026–27 Budget by SELPA (SB-B)	Data imported via SELPA workflow and/or manual entries, posted from LB-B worksheets of SELPA members.

Overview of Reporting Process and Requirements for Both SEMA and SEMB

1. LEA completes the three LEA worksheets for the report being done.

    - If LEA is a member of a multi-agency SELPA, LEA submits the worksheets to the SELPA AU.

    - If LEA is a single-agency SELPA, LEA submits the worksheets to the CDE.

2. SELPA AU completes the three LEA worksheets for its own MOE data for the report being done.

3. SELPA AU prepares the SELPA worksheet based on the SELPA members' LEA worksheets to compile the SELPA figures for current year expenditures.

    - SELPA AU submits one SELPA worksheet (SEMA: worksheet SE-CY; SEMB: worksheet SB-B) and the three LEA worksheets from each member LEA to the CDE (SEMA: worksheets LE-CY, LE-PY, and LMC-A; SEMB: worksheets LB-B, LE-B, AND LMC-B).

SELPA Workflow

The SACS Web System allows SELPA Member LEAs to send SEMOE data from the SEMA/SEMB/SEMAI reports to their SELPA AU, in cases where the COE of the same county is a SELPA AU. When the SELPA Member selects the top right "Not ready for review" button of their report, the icon changes from an "X" to a "√ " indicating that the data is now "Ready for review". The system automatically sends an email notification to the SELPA AU that alerts them that they have SELPA Member data for review. The SELPA AU accesses the data from their own draft dataset and can choose to accept or reject the submitted data. For this SELPA workflow, the SELPA Member user should be assigned the "SELPA Member" role and the SELPA AU user should be assigned the "SELPA AU" role.

Note: The SEMOE data includes the following worksheets only for the SELPA workflow:

- SEMA report - LEA Exps CY worksheet
- SEMB report - LEA Budget worksheet
- SEMAI report - LEA Projected worksheet

Due Dates

The reports are due as follows:

Report SEMA

Due to SELPA AU:	September 15, 2026:	LEA worksheets from member LEAs
Due to CDE:	November 16, 2026:	SELPA worksheet, and LEA worksheets from member LEAs

Report SEMB

Due to SELPA AU:	September 15, 2026:	LEA worksheets from member LEAs
Due to CDE:	November 16, 2026:	SELPA worksheet, and LEA worksheets from member LEAs

Subsequent Year Tracking Worksheet

Due to SELPA AU: September 15, 2026

Due to CDE: November 16, 2026

Note: While it is advisable to complete the SEMA and SEMB reports before submitting the SACS unaudited actual data to the CDE, they are not required reports for that submission and must be submitted separately as noted below.

Reports Due to CDE

Reports should be submitted in electronic Acrobat® Portable Document Format (PDF) by the above due dates.

The electronic reports in PDF should be sent to spedfiscalprogrpts@cde.ca.gov. Please include the name of the SELPA in the subject line of the email.

Initial Procedures Before Completing the SEMA and SEMB Reports

Select the SELPA for which the MOE report is being done:

- Open Form SEAS from the Forms/Supplementals menu, and enter the 2-character code of the applicable SELPA from the displayed list.
- Click Save, and then Close the Form SEAS window. (See the Special Education Revenue Allocation Setup [SEAS] section for additional instructions in completing Form SEAS.)

  Notes:

  - After completing Form SEAS, the name of the SELPA selected in that form will automatically display on the SELPA name line in the LEA Maintenance of Effort Calculation worksheet and in all of the SELPA worksheets. Also, the names of the LEAs that belong to the selected SELPA will automatically display in individual columns in the Expenditures by SELPA and Budget by SELPA worksheets.
  - If Form SEAS is not filled out and saved, (??) will display for the SELPA name in the applicable worksheets. In addition, the Expenditures and Budget worksheets will not display columns for SELPA members; only the Adjustments and Total columns will display.
  - It is important that Form SEAS be completed or updated before completing Report SEMA or SEMB. All information (such as, comparison year information and contact information) entered in the LEA MOE Calc worksheet and SELPA worksheet of Report SEMA or SEMB will be lost when Form SEAS is completed or updated after the completion of Report SEMA or SEMB.

Completing Report SEMA

In the left navigation panel, click Reports, then select SEMA-Special Education MOE—Actual vs. Actual Comparison. This will open the workbook, with the first of the four worksheets showing. A tab for each of the worksheets displays at the top of the screen. To open a different worksheet, click on the corresponding tab.

The worksheets are completed as follows:

2025–26 Expenditures by LEA (LE-CY)

Unduplicated Pupil Count: Enter the California Longitudinal Pupil Achievement Data System (CALPADS) special education unduplicated pupil count as of October 1, 2025. **A warning message will display when closing the report if the information is not entered.**

Total Expenditures: All special education expenditures are extracted from the general ledger data for the funds, resources, goals, and objects as indicated on the report. No manual entry is needed in this section other than for any adjustments to the extracted amounts.

Federal Expenditures: Special education expenditures paid from federal sources are extracted from the general ledger data for the funds, resources, goals, and objects as indicated on the report. No manual entry is needed in this section other than for any adjustments as described below.

The Object 8980 amount extracted represents total contributions from unrestricted revenues to federal resources for the special education program. Since the expenditures paid from these contributions are included in the "TOTAL (federal expenditures) BEFORE OBJECT 8980," an amount equivalent to the contributions is deducted from that total to arrive at the net expenditures paid from federal sources. The same Object 8980 amount is added to the STATE AND LOCAL EXPENDITURES, and to the LOCAL EXPENDITURES.

State and Local Expenditures: Special education expenditures paid from state and local sources are extracted from the general ledger data for the funds, resources, goals, and objects as indicated on the report. No manual entry is needed in this section other than for any adjustments as described below.

The total Contributions from Unrestricted Revenues, Object 8980, credited to federal resources, as shown in the FEDERAL EXPENDITURES section, is added here.

Local Only Expenditures: Special education expenditures paid from local sources only are extracted from the general ledger data for the funds, resources, goals, and objects as indicated on the report. No manual entry is needed in this section other than for any adjustments as described below.

Contributions from Unrestricted Revenues, Object 8980, credited to federal resources, as shown in the FEDERAL EXPENDITURES section, and Contributions from Unrestricted Revenues, Object 8980, credited to state resources are also included here.

Adjustments Column: Enter any adjustments (deductions and additions are allowed) to the numbers automatically extracted, in order to arrive at the correct total expenditures for special education MOE calculation purposes. Fully explain on a separate page any amounts shown in the Adjustments column, and attach that to the reports submitted to the SELPA AU or the CDE. Maintain supporting documentation, which should be available upon request from the SELPA AU or the CDE.

Note: When making adjustments, ensure that the total/net adjustments in the Total Expenditures section is equal to the sum of the adjustments in the Federal Expenditures and State And Local Expenditures sections. If these amounts do not equal, an "unbalanced" message will display in red on the screen and on the printed report for both the LE-CY and LMC-A worksheets. Upon closing the report, a message box will identify the unbalanced item(s).

2024–25 Expenditures by LEA (LE-PY)

This worksheet is manually filled out to calculate the 2024–25 (prior year's) special education expenditures that may be used in the actual vs. actual comparison. If adjustments to the prior year's special education expenditures were made in 2025–26 after the submission of the SACS 2024–25 unaudited actual data to the CDE, the 2024–25 special education expenditures to be used in this year's comparison may not be the same as the 2024–25 special education expenditures amount used in the prior year's actual vs. actual comparison (SEMA). Adjustments to that amount must be made to make the 2024–25 expenditures used in this year's actual vs. actual comparison comparable to those for the 2025–26 expenditures.

The sources for the numbers to be input in this report are: 1) the prior year's SEMA Report, 2024–25 Expenditures by LEA (LE-CY), and 2) 2025–26 unaudited actual general ledger data.

Section A, State and Local, and Section B, Local Only – 2024–25 Expenditures: The descriptions below apply to both Section A and Section B, with the Section A column used for amounts affecting or pertaining to state and local expenditures, and the Section B column, for those affecting or pertaining to local expenditures only.

Line 1 Total Costs

Enter the total costs shown in the 2024–25 Report SEMA, 2024–25 Expenditures by LEA (LE-CY) worksheet, submitted last year to the CDE or SELPA AU. Enter in Section A the amount in the Total Costs line, Total column, in the State and Local Expenditures section of that worksheet, and in Section B, the amount in the Local Expenditures section.

Line 2 Audit Adjustments

Enter any audit adjustments to the 2024–25 special education expenditures made after the closing of the books for that fiscal year, not included on Line 1. The adjustment amount will be part of Object 9793, Audit Adjustments, in the 2025–26 unaudited actual general ledger data.

Line 3 Restatements

Enter any restatements of the 2025–26 beginning fund balances made in 2025–26 that affected the 2024–25 special education expenditures, as reflected in Object 9795, Other Restatements, for the funds and resources as indicated on the report if that restatement is not included on Line 1.

Line 4 Other Adjustments

Enter any other adjustments being made this year, not included on Line 1. Describe the adjustments in the space provided on the worksheet.

Line 5 2024–25 Adjusted Expenditures

These are automatically calculated and represent the total adjusted 2024–25 combined state and local expenditures (Section A column) and local expenditures (Section B column), which will be compared with the 2025–26 expenditures.

Section C – Unduplicated Pupil Count:

Line 1 Enter the unduplicated pupil count reported in the 2024–25 Report SEMA, 2024–25 Expenditures by LEA (LE-CY) worksheet in last year's actual vs. actual MOE report. This would be the unduplicated pupil count for October 2024.

Line 2 Enter any adjustments in the October 2024 unduplicated pupil count made after the submission of the LE-CY worksheet last year, to reflect the correct count this year.

Line 3 This is automatically calculated and represents the total, adjusted unduplicated pupil count for 2024–25.

LEA Maintenance of Effort Calculation (LMC-A)

This worksheet is used to determine if the LEA maintained the level of fiscal effort required for 2025–26.

Per the IDEA, an LEA may meet the compliance standard using any one of four methods: (1) state and local aggregate expenditures, (2) state and local per capita, (3) local only aggregate expenditures and (4) local only per capita. The Subsequent Years Tracking (SYT) worksheet is used to determine the comparison year the LEA must use for 2025–26 for each of the four methods. The comparison year for determining if an LEA meets the compliance standard is the last year the LEA met MOE using the same method and might vary depending on each method. The LEA is required to submit the SYT worksheet with the SEMA and SEMB reports. Please contact your SELPA AU for a copy of the most recent SYT worksheet. When completing this worksheet, the Program Cost Report Allocations (PCRA) may be found in Report SEMA, LE-CY worksheet, within the Total Expenditures section, regardless of which fiscal year is used as the comparison year.

Section 1: Complete Section 1 if the LEA determines that a reduction in expenditures was due to transactions exempt from the MOE requirement (REF: 34 *CFR* Section 300.204). These are:

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of students with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular student with a disability that is an exceptionally costly program, as determined by the State Educational Agency, because the student:

   a. Has left the jurisdiction of the agency;

   b. Has reached the age at which the obligation of the agency to provide FAPE (free and appropriate public education) to the student has terminated; or

   c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 *CFR* Section 300.704(c).

Enter in the respective lines of Section 1 the amounts resulting from any of these events. The SACS Web System will automatically add the amounts and carry the total exempt reductions to Section 3.

Note: If the LEA completes Section 1, the LEA must complete the LEA Maintenance of Effort Exemption Worksheet. The worksheet is to be used to calculate and describe the allowable exceptions (exemptions) that were reported by the LEA in Section 1. The LEA must submit this worksheet to the CDE with the LMC-A worksheet. If the LEA has any questions, please contact Alexa Slater at aslater@cde.ca.gov.

Section 2: “50 Percent Rule”

Note: Only LEAs that have a “meets requirement” compliance determination under IDEA, Section 613(a) and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Complete this section if a reduction in expenditures could be offset by up to 50 percent of an increase in IDEA Part B Section 611 funding in 2025–26. An increase in the IDEA Part B Section 619 preschool funding is not taken into consideration. Under federal law and regulations, an LEA may reduce its required MOE by not more than 50 percent of the increase, minus the amount of Part B funds the LEA chooses to use for early intervening services (EIS). The LEA must use an amount of state or local funds equal to the reduction in the required level of expenditures used in this section, to carry out activities that could be supported with funds under the Elementary and Secondary Education Act of 1965 (ESEA), regardless of whether the LEA is using funds under the ESEA for those activities (IDEA of 2004, Section 613(a)(2)(C)).

Note: ESEA includes Title I, Impact Aid, and other ESEA programs. Impact Aid is considered general aid to the recipient school districts; these districts may use the funds in whatever manner they choose in accordance with their local and State requirements. LEAs typically use Impact Aid for a wide variety of expenditures including the salaries of teachers and teacher aides; purchasing textbooks, computers, and other equipment; after-school programs and remedial tutoring; advanced placement classes; and special enrichment programs. For more information see “Impact Aid Program Overview”.

IDEA contains a provision which permits LEAs to use up to 15 percent of their Part B funds, both Section 611 and Section 619 combined, for any fiscal year to implement EIS. Expending IDEA funds for EIS activities has a direct and substantial impact on an LEA’s ability to reduce its MOE requirement through the 50 percent rule. See examples below, in scenario 1 and 2, for details.

Enter in the appropriate lines the total IDEA Part B Section 611 funding received and accrued during 2025–26 (current year funding line) and 2024–25 (prior year funding line). The SACS Web System calculates the increase, if any, and 50 percent of that amount.

Enter in the appropriate line the total IDEA Part B Section 619 funding received and accrued during 2025–26 (current year line). The SACS Web System calculates 15 percent of Part B funding, the maximum amount available for EIS.

Scenario 1: The maximum amount that the LEA may set aside for EIS is greater than the maximum “50 percent reduction” amount.

Enter in the appropriate line the amount, or $0 if not applicable, set aside for EIS. This amount is limited to the maximum amount available for EIS. The SACS Web System calculates the amount available for reduction of the MOE requirement.

Example

Description	Amount
Prior Year's Allocation	$900,000
Current Year's Allocation	$1,000,000
Increase	$100,000
Maximum Available for MOE Reduction (50% of Increase)	$50,000
Maximum Available for EIS (15% of Current Year’s Allocation)	$150,000

If the LEA chooses to set aside $150,000 for EIS, it may not reduce its MOE (MOE maximum $50,000 less $150,000 for EIS means $0 can be used for MOE).

If the LEA chooses to set aside $100,000 for EIS, it may not reduce its MOE (MOE maximum $50,000 less $100,000 for EIS means $0 can be used for MOE).

If the LEA chooses to set aside $50,000 for EIS, it may not reduce its MOE (MOE maximum $50,000 less $50,000 for EIS means $0 can be used for MOE).

If the LEA chooses to set aside $30,000 for EIS, it may reduce its MOE by $20,000 (MOE maximum $50,000 less $30,000 for EIS means $20,000 can be used for MOE).

If the LEA chooses to set aside $0 for EIS, it may reduce its MOE by $50,000 (MOE maximum $50,000 less $0 for EIS means $50,000 can be used for MOE).

Enter in the State and Local column and, if applicable, in the Local Only column, the portion of the available amount being used to reduce the MOE requirement. This amount is limited to the calculated available amount for reduction of the MOE requirement.

Scenario 2: The maximum amount that the LEA may set aside for EIS is less than the maximum “50 percent reduction” amount.

Enter in the appropriate line the amount, or $0 if not applicable, used to reduce the MOE requirement. The SACS Web System calculates the amount available to set aside for EIS.

Example

Description	Amount
Prior Year's Allocation	$1,000,000
Current Year's Allocation	$2,000,000
Increase	$1,000,000
Maximum Available for MOE Reduction (50% of Increase)	$500,000
Maximum Available for EIS (15% of Current Year’s Allocation)	$300,000

If the LEA chooses to use no funds for MOE, it may set aside $300,000 for EIS (EIS maximum $300,000 less $0 means $300,000 for EIS).

If the LEA chooses to use $100,000 for MOE, it may set aside $200,000 for EIS (EIS maximum $300,000 less $100,000 means $200,000 for EIS).

If the LEA chooses to use $150,000 for MOE, it may set aside $150,000 for EIS (EIS maximum $300,000 less $150,000 means $150,000 for EIS).

> If the LEA chooses to use $300,000 for MOE, it may not set aside anything for EIS (EIS maximum $300,000 less $300,000 means $0 for EIS).
>
> If the LEA chooses to use $500,000 for MOE, it may not set aside anything for EIS (EIS maximum $300,000 less $500,000 means $0 for EIS).

Enter in the State and Local column and, if applicable, in the Local Only column, the portion of the amount being used to reduce the MOE requirement. This amount is limited to the available amount shown above.

Note: If the LEA completes Section 2, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds at the bottom of the Section 2.

Section 3, Part A—Combined State and Local Expenditures Method: This comparison method determines if the LEA met the MOE requirement based on combined state and local expenditures.

Test 1: Amounts will be extracted or calculated in Column A. Based on the most recent year that the LEA met the MOE compliance requirement using the actual vs. actual method based on state and local expenditures, input the fiscal year in the column heading in Column B. Then input the total special education expenditures paid from state and local sources, and MOE adjustments resulting from audit adjustments, restatements, and/or other adjustments. Column C is the difference between the two years' combined state and local expenditures.

Test 2: The FY 2025–26 column data will be extracted. Based on the most recent year that the LEA met the MOE compliance requirement using the actual vs. actual method based on per capita state and local expenditures, input the fiscal year in the column heading in Column B. Then input the total special education expenditures paid from state and local sources; MOE adjustments resulting from audit adjustments, restatements; and/or other adjustments, and special education unduplicated pupil count. Column C is the difference between the two years' combined state and local expenditures, in total and per capita.

If one or both of the differences in Column C for the Section 3.Test 1 (if applicable) or Test 2 are positive, the LEA met the MOE compliance requirement.

Section 3, Part B—Local Expenditures Only Method: This comparison method determines if the LEA met the MOE requirement based on local expenditures only.

Test 3: Amounts will be extracted or calculated in Column A. Based on the most recent year that the LEA met the compliance requirement using the actual vs. actual method based on local expenditures only, input the fiscal year in the column heading in Column B. Then input the total special education expenditures paid from local sources only, and MOE adjustments resulting from audit adjustments, restatements, and/or other adjustments. Column C is the difference between the two years' local expenditures only.

Test 4: The FY 2025–26 column data will be extracted. Based on the most recent year that the LEA met the MOE compliance requirement using the actual vs. actual method based on per capita local expenditures, input the fiscal year in the column heading in Column B. Then input the total special education expenditures paid from local sources only; MOE adjustments resulting from audit adjustments restatements; and/or other adjustments, and the special education unduplicated pupil count. Column C is the difference between the two years' local expenditures, in total and per capita.

If one or both of the differences in Column C for the Section 3.Test 3 (if applicable) or Test 4 are positive, the LEA met the MOE compliance requirement.

Contact Person: Enter in the appropriate lines the name of the LEA contact person for this report and that person's title, telephone number, and email address. **A warning message will display when closing the report if the information is not entered.**

The following report is prepared if the SELPA is a multi-agency SELPA.

2025–26 Expenditures by SELPA (SE-CY)

Data imported via SELPA workflow and/or manual entries. Enter in the respective LEA columns (including one for the SELPA AU) the total 2025–26 expenditures by object and the October 2025 unduplicated pupil count reported in the SELPA members' 2025–26 Expenditures by LEA (LE-CY) worksheets.

Enter in the Adjustments column any additions to or deductions from the amounts reported by the member LEAs, as necessary. Provide detailed explanations for the adjustments on a separate page, which should be submitted with this worksheet. Supporting documentation must be maintained, and should be available upon request from the CDE.

Completing Report SEMB

In the left navigation panel, click Reports, then select SEMB-Special Education MOE—Budget vs. Actual Comparison. This will open the workbook, with the first of the four worksheets showing. A tab for each of the worksheets displays at the top of the screen. To open a different worksheet, click on the corresponding tab.

The worksheets are completed as follows:

2026–27 Budget by LEA (LB-B)

The amounts in this worksheet are extracted from the 2026–27 budget amounts input/imported to the unaudited actuals reporting period in the SACS Web System. The elements of the budgeted expenditures in this worksheet are similar to those found in the 2025–26 Expenditures by LEA (LE-CY) for the SEMA report, except that they pertain to budgeted amounts rather than to actual expenditures, and do not include Object PCRA, Program Cost Report Allocations. (There is no PCRA calculation for the budget data.)

Use the latest approved 2026–27 budget, if different from the original budget, so that the MOE calculation reflects the latest available information. Use the Adjustments column to make necessary adjustments to the extracted amounts.

Enter the best estimate of CALPADS unduplicated pupil count for October 2026. Keep supporting documentation for how the estimate was determined; CDE may follow up if the figures are significantly different from the October 2025 pupil count. **A warning message will display when closing the report if the information is not entered.**

2025–26 Expenditures by LEA (LE-B)

This worksheet is the same as the 2025–26 Expenditures by LEA (LE-CY) in Report SEMA, except for the treatment of Object PCRA, Program Cost Report Allocations. Although the amount for this object code is shown in the LE-B worksheet, it is not included in the TOTAL COSTS because there is no comparable budget data. It is shown as a non-add item so the amount will be available for next year's reports.

Review the 2025–26 Expenditures by LEA (LE-CY) in Report SEMA for additional information on completing this worksheet.

Note: Similar to LE-CY, adjustments in the Total Expenditures section must equal the sum of the adjustments in the Federal Expenditures and State And Local Expenditures sections or an “unbalanced” message will display.

LEA Maintenance of Effort Calculation (LMC-B)

This worksheet is used to determine if the LEA's 2026–27 budget meets the required level of fiscal effort.

Per the IDEA, an LEA may meet the compliance standard using any one of four methods: (1) state and local aggregate expenditures, (2) state and local per capita, (3) local only aggregate expenditures and (4) local only per capita. The Subsequent Years Tracking (SYT) worksheet is used to determine the comparison year the LEA must use for 2026–27 for each of the four methods. The comparison year for determining if an LEA meets the compliance standard is the last year the LEA met MOE using the same method and might vary depending on each method. The LEA is required to submit the SYT worksheet with the SEMA and SEMB reports. Please contact your SELPA AU for a copy of the most recent SYT worksheet. When completing this worksheet, the Program Cost Report Allocations (PCRA) may be found in Report SEMA, LE-CY worksheet, within the Total Expenditures section, regardless of which fiscal year is used as the comparison year.

Section 1: Complete Section 1 if your LEA determines that a reduction in expenditures was due to transactions exempt from the MOE requirement (REF: 34 *CFR* Section 300.204). These are:

1. The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.

2. A decrease in the enrollment of students with disabilities.

3. The termination of the obligation of the agency to provide a program of special education to a particular student with a disability that is an exceptionally costly program, as determined by the State Educational Agency, because the student:

    a. Has left the jurisdiction of the agency;

    b. Has reached the age at which the obligation of the agency to provide FAPE (free and appropriate public education) to the student has terminated; or

    c. No longer needs the program of special education.

4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

5. The assumption of cost by the high cost fund operated by the SEA under 34 *CFR* Section 300.704(c).

Enter in the respective lines of Section 1 the amounts resulting from any of these events. The SACS Web System will automatically add the amounts and carry the total exempt reductions to Section 3.

Note: If the LEA completes Section 1, the LEA must complete the LEA Maintenance of Effort Exemption Worksheet. The worksheet is to be used to calculate and describe the allowable exceptions (exemptions) that were reported by the LEA in Section 1. The LEA must submit this worksheet to the CDE with the LMC-B worksheet.

If the LEA has any questions please contact Alexa Slater at aslater@cde.ca.gov.

SECTION 2: "50 Percent Rule"

Note: Only LEAs that have a "meets requirement" compliance determination under IDEA, Section 613(a) and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Complete this section if a reduction in expenditures could be offset by up to 50 percent of an increase in IDEA Part B Section 611 funding in 2026–27. An increase in the IDEA Part B Section 619 preschool funding is not taken into consideration. Under federal law and regulations, an LEA may reduce its required MOE by not more than 50 percent of the increase, minus the amount of Part B funds the LEA chooses to use for EIS. The LEA must use an amount of state or local funds equal to the reduction in the required level of expenditures used in this section, to carry out activities that could be supported with funds under ESEA, regardless of whether the LEA is using funds under the ESEA for those activities (IDEA of 2004, Section 613(a)(2)(C)).

Note: ESEA includes Title I, Impact Aid, and other ESEA programs. Impact Aid is considered general aid to the recipient school districts; these districts may use the funds in whatever manner they choose in accordance with their local and State requirements. LEAs typically use Impact Aid for a wide variety of expenditures including the salaries of teachers and teacher aides; purchasing textbooks, computers, and other equipment; after-school programs and remedial tutoring; advanced placement classes; and special enrichment programs. For more information see "Impact Aid Program Overview":

This contains a provision which permits LEAs to use up to 15 percent of their Part B funds, both Section 611 and Section 619 combined, for any fiscal year to implement EIS. Expending IDEA funds for EIS activities has a direct and substantial impact on an LEA's ability to reduce its MOE requirement through the 50 percent rule. See examples below, in scenario 1 and 2, for details.

Enter in the appropriate lines the total IDEA Part B Section 611 funding for 2026–27 (current year funding line) and 2025–26 (prior year funding line). The SACS Web System calculates the increase, if any, and 50 percent of that amount.

Enter in the appropriate line the total IDEA Part B Section 619 funding for 2026–27 (current year funding line). The SACS Web System calculates 15 percent of Part B Funding, the maximum amount available for EIS.

Scenario 1: The maximum amount that the LEA may set aside for EIS is greater than the maximum “50 percent reduction” amount.

Enter in the appropriate line the amount, or $0 if not applicable, set aside for EIS. This amount is limited to the maximum amount available for EIS. The SACS Web System calculates the amount available for reduction of the MOE requirement.

Example

Description	Amount
Prior Year's Allocation	$900,000
Current Year's Allocation	$1,000,000
Increase	$100,000
Maximum Available for MOE Reduction (50% of Increase)	$50,000
Maximum Available for EIS (15% of Current Year’s Allocation)	$150,000

If the LEA chooses to set aside $150,000 for EIS, it may not reduce its MOE (MOE maximum $50,000 less $150,000 for EIS means $0 can be used for MOE).

If the LEA chooses to set aside $100,000 for EIS, it may not reduce its MOE (MOE maximum $50,000 less $100,000 for EIS means $0 can be used for MOE).

If the LEA chooses to set aside $50,000 for EIS, it may not reduce its MOE (MOE maximum $50,000 less $50,000 for EIS means $0 can be used for MOE).

If the LEA chooses to set aside $30,000 for EIS, it may reduce its MOE by $20,000 (MOE maximum $50,000 less $30,000 for EIS means $20,000 can be used for MOE).

If the LEA chooses to set aside $0 for EIS, it may reduce its MOE by $50,000 (MOE maximum $50,000 less $0 for EIS means $50,000 can be used for MOE).

Enter in the State and Local column and, if applicable, in the Local Only column, the portion of the available amount being used to reduce the MOE requirement.

This amount is limited to the calculated available amount for reduction of the MOE requirement.

Scenario 2: The maximum amount that the LEA may set aside for EIS is less than the maximum “50 percent reduction” amount.

Enter in the appropriate line the amount, or $0 if not applicable, used to reduce the MOE requirement. The SACS Web System calculates the amount available to set aside for EIS.

Example

Description	Amount
Prior Year's Allocation	$1,000,000
Current Year's Allocation	$2,000,000
Increase	$1,000,000
Maximum Available for MOE Reduction (50% of Increase)	$500,000
Maximum Available for EIS (15% of Current Year’s Allocation)	$300,000

If the LEA chooses to use no funds for MOE, it may set aside $300,000 for EIS (EIS maximum $300,000 less $0 means $300,000 for EIS).

If the LEA chooses to use $100,000 for MOE, it may set aside $200,000 for EIS (EIS maximum $300,000 less $100,000 means $200,000 for EIS).

If the LEA chooses to use $150,000 for MOE, it may set aside $150,000 for EIS (EIS maximum $300,000 less $150,000 means $150,000 for EIS).

If the LEA chooses to use $300,000 for MOE, it may not set aside anything for EIS (EIS maximum $300,000 less $300,000 means $0 for EIS).

If the LEA chooses to use $500,000 for MOE, it may not set aside anything for EIS (EIS maximum $300,000 less $500,000 means $0 for EIS).

Enter in the State and Local column and, if applicable, in the Local Only column, the portion of the amount being used to reduce the MOE requirement. This amount is limited to the available amount shown above.

Note: If the LEA completes Section 2, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds at the bottom of the Section 2.

Section 3, Part A—Combined State and Local Expenditures Method: This comparison method determines if the LEA met the MOE requirement based on combined state and local expenditures.

Test 1: Amounts will be extracted or calculated in Column A. Based on the most recent year that the LEA met the MOE compliance requirement using the actual vs. actual method based on state and local expenditures, input the fiscal year in the column heading in Column B. Then input the total special education expenditures paid from state and local sources, and MOE adjustments resulting from audit adjustments, restatements, and/or PCRA adjustments. Column C is the difference between the two years' combined state and local expenditures.

Test 2: The FY 2026–27 column data will be extracted. Based on the most recent year that the LEA met the MOE compliance requirement using the actual vs. actual method based on per capita state and local expenditures, input the fiscal year in the column heading in Column B. Then input the total special education expenditures paid from state and local sources; MOE adjustments resulting from audit adjustments, restatements, and/or PCRA adjustments; and special education unduplicated pupil count. Column C is the difference between the two years' combined state and local expenditures, in total and per capita.

If one or both of the differences in Column C for the Section 3.Test 1 (if applicable) or Test 2 are positive, the LEA met the MOE eligibility requirement.

Section 3, Part B—Local Expenditures Only Method: This comparison method determines if the LEA met the MOE requirement based on local expenditures only.

Test 3: Amounts will be extracted or calculated in Column A. Based on the most recent year that the LEA met the compliance requirement using the actual vs. actual method based on local expenditures only, input the fiscal year in the column heading in Column B. Then input the total special education expenditures paid from local sources only, and MOE adjustments resulting from audit adjustments, restatements, and/or other adjustments. Column C is the difference between the two years' local expenditures only.

Test 4: The FY 2026–27 column data will be extracted. Based on the most recent year that the LEA met the MOE compliance requirement using the actual vs. actual method based on per capita local expenditures, input the fiscal year in the column heading in Column B. Then input the total special education expenditures paid from local sources only; MOE adjustments resulting from audit adjustments, restatements, and/or other adjustments; and the special education unduplicated pupil count. Column C is the difference between the two years' local expenditures, in total and per capita.

If one or both of the differences in Column C for the Section 3.Test 3 (if applicable) or Test 4 are positive, the LEA met the MOE eligibility requirement.

Contact Person: Enter in the appropriate lines the name of the contact person for this report and that person's title, telephone number, and email address. **A warning message will display when closing the report if the information is not entered.**

The following report is prepared if the SELPA is a multi-agency SELPA.

2026–27 Budget by SELPA (SB-B)

Data imported via SELPA workflow and/or manual entries. Enter in the respective LEA columns (including one for the SELPA AU) the 2026–27 budget by object and the October 2026 (estimated) unduplicated pupil count reported in the SELPA members' 2026–27 Budget by LEA (LB-B) worksheets.

Enter in the Adjustments column any additions to or deductions from the amounts reported by the member LEAs, as necessary. Provide detailed explanations for the adjustments on a separate page, which should be submitted with this worksheet. Supporting documentation must be maintained, and should be available upon request from the CDE.

Interim Period Report

The Special Education MOE—Projected vs. Actual Comparison report (Report SEMAI) may be used during the fiscal year to check if the LEA is meeting the level of fiscal effort required for 2026–27, based on the projected expenditures as of an interim date. This is not a required report. The LEA SEMAI worksheets, used to monitor an LEA's MOE compliance, do not have to be submitted to the SELPA AU or CDE, although a multi-agency SELPA AU wanting to check if the SELPA-wide projected expenditures are meeting its MOE requirement can request interim LEA reports from its members. The SELPA AU will then use the SELPA SEMAI worksheets to monitor SELPA-wide compliance.

Report SEMAI consists of four worksheets: three prepared by the member LEA to extract the expenditure figures, to input the LEA's unduplicated pupil count, and to determine if it met the MOE requirement; and one prepared by the administrative unit (AU) of a multi-agency SELPA, to compile the SELPA-wide figures to determine MOE compliance. The worksheets are shown in the following table:

LEA Worksheets:

Worksheet Name	Source of Figures
1. 2026–27 Projected Expenditures by LEA (LP-I)	Projected expenditures extracted from general ledger data; best estimate for October 2026 unduplicated pupil count manually entered.
2. 2025–26 Expenditures by LEA (LA-I)	Expenditures extracted from general ledger data; unduplicated pupil count, as of October 1, 2025, manually entered.
3. LEA Maintenance of Effort Calculation (LMC-I)	Section 1 and Section 2 data manually entered; Section 3 figures extracted from LP-I worksheet, and manually entered.

SELPA Worksheet:

Worksheet Name	Source of Figures
1. 2026–27 Projected Expenditures by SELPA (SP-I)	Data imported via SELPA workflow and/or manual entries, posted from LP-I worksheets of SELPA members.

Prior to completing this report, select one of the interim reporting periods and then select the applicable SELPA. Review the Initial Procedures Before Completing the SEMA and SEMB Reports section for additional information.

Completing Report SEMAI

In the left navigation panel of the selected interim reporting period, click Reports, then select SEMAI-Special Education MOE— Projected vs. Actual Comparison. This will open the workbook with the first of the four worksheets showing. A tab for each of the worksheets displays at the top of the screen. To open a different worksheet, click on the corresponding tab.

The worksheets are completed as follows:

2026–27 Projected Expenditures by LEA (LP-I)

The line items in this worksheet are similar to those found in the 2026–27 Budget by LEA (LB-B) worksheet in Report SEMB.

The 2026–27 Projected Totals are extracted from general ledger data. Use the Adjustments column to make adjustments to those amounts in order to reflect correct projected expenditures that are not yet recorded in the general ledger data.

Enter the best estimate of CALPADS unduplicated pupil count for October 2026. **A warning message will display when closing the report if the information is not entered.**

2025–26 Actual Expenditures by LEA (LA-I)

The line items in this worksheet are the same as those in the 2025–26 Expenditures by LEA (LE-B) worksheet in Report SEMB. Review the 2025–26 Expenditures by LEA (LE-B) worksheet section for additional information. 2025–26 unaudited actual general ledger data from the unaudited actuals reporting period can be extracted into this worksheet by selecting from the drop down "List UA Submissions" in the top right arrow button. Complete this worksheet in the same manner as described in that section.

LEA Maintenance of Effort Calculation (LMC-I)

This worksheet is used to determine if the LEA's 2026–27 projected expenditures are meeting the required level of fiscal effort.

This worksheet is completed similarly to the LEA Maintenance of Effort Calculation (LMC-B) in Report SEMB. Review the LEA Maintenance of Effort Calculation (LMC-B) section for additional information.

2026–27 Projected Expenditures by SELPA (SP-I)

This worksheet can be completed by a multi-agency SELPA if its member LEAs submitted their LEA SEMAI worksheets to it. There is no requirement for LEAs to submit SEMAI reports to the SELPA AU; that is a local decision.

This worksheet is completed similarly to the SELPA worksheet for the SEMB Report. Review the SELPA worksheet section for additional information.

Charter Schools

Charter schools are subject to the same special education MOE requirements. The MOE requirements section can be reviewed for additional information. They will submit SEMOE or similar reports either to their SELPA administrative unit (AU) or to their authorizing LEA, according to the chart below. The reporting will depend on whether a charter school, pursuant to *EC* Section 47641, is participating as an LEA in a special education plan approved by the State Board of Education, or is deemed a public school of the LEA that granted the charter. The reporting will also be affected by whether the charter school's financial data is included in the authorizing LEA's unaudited actual SACS reports or reported separately, and whether a charter school that is reporting separately from the authorizing LEA is using SACS or the Charter School Alternative Form.

Reporting will be done as follows:

1. If the charter school is part of the authorizing LEA for special education purposes and:

    a. Charter school data is included in authorizing LEA's unaudited actual SACS submission to CDE then:

Charter School	Authorizing LEA	SELPA AU
No SEMOE or similar reports are needed from the charter school; its special education expenditures are already included in the LEA's expenditures.	Because the expenditures extracted into the LEA's SEMOE reports already include the charter school's special education expenditures, no separate expenditure information is required. However, a list of the charter schools included in the LEA's data should be prepared and submitted to the SELPA AU (or the CDE).	SELPA AU does not show the charter school separately in the SELPA worksheet, since the charter school's expenditures are already included in the LEA's SEMOE reports, and the LEA is reported as a SELPA member. However, a list of charter schools included in the LEAs' data should be prepared and submitted to the CDE.

b. Otherwise if the charter school is reporting its financial data to CDE, separate from its authorizing LEA then:

Charter School	Authorizing LEA	SELPA AU
Charter school prepares SEMOE or similar reports as described in 2.a. or 2.b. below, depending on whether it is using the SACS Web System or the Charter School Alternative Form, and submits them to its authorizing LEA.	LEA manually inputs charter school special education expenditures in the Adjustments columns/line in the LEA worksheets, and explains the adjustments. If more than one charter school is included in the Adjustments columns/line, a list of charter schools included should be prepared and submitted to the SELPA AU or the CDE.	Same as in 1.a.

2. If the charter school is participating as an LEA in the SELPA and:

    a. Charter school is reporting its financial data to CDE in SACS, separate from its authorizing LEA then:

Charter School	Authorizing LEA	SELPA AU
Charter school prepares SEMOE reports from the SACS Web System, as described in the reports sections above, and submits them to its SELPA AU.	Authorizing LEA does not include the charter school's special education expenditures in its SEMOE reports.	SELPA AU includes the charter school in the applicable SELPA worksheet (SE-CY in the SEMA report, and SB-B in the SEMB report) as another SELPA member. It inputs the school's expenditures in separate columns designated for the school if they are displayed in the worksheet (after completing Form SEAS), or in the Adjustments columns/line if not (see Note after this table). A list of charter schools included in the Adjustments columns/line should be prepared and submitted to the CDE.

b. Or if the charter school is reporting in the Charter School Alternative Form (separate from its authorizing LEA) then:

Charter School	Authorizing LEA	SELPA AU
Charter school manually prepares hard copies of, or reports similar to, the SACS Web System SEMOE worksheets required of LEAs (three each for SEMA and SEMB), modified as explained below, and submits them to the SELPA AU. The manually-prepared 2025–26 Expenditures by LEA (in the SEMA and the SEMB) and 2026–27 Budget by LEA (in the SEMB) should show the same object codes, but not necessarily the goal codes, as shown in the SACS Web System version of those worksheets, for total expenditures, federal expenditures, combined state and local expenditures, and local expenditures. If hard copies of the SEMOE reports are used, the goals columns in the two worksheets are not required.	Same as in 2.a.	Same as in 2.a.

c. Otherwise if the charter school data is included in authorizing LEA's unaudited actual SACS submission to CDE then:

Charter School	Authorizing LEA	SELPA AU
Charter school (or the district, since the charter school is part of the district for financial reporting purposes and is included in the district's unaudited actuals) prepares the SEMOE reports for the charter school, as described in 2.b. above.	LEA deletes the charter school's special education expenditures from the SEMOE report. Show these as deductions in the Adjustments columns/line of the affected worksheets (LE-CY and LE-PY in the SEMA report, and LB-B and LE-B in the SEMB report), and explain on a separate page. If more than one charter school is included in the Adjustments columns/line, a list of the charter schools included should be prepared and submitted to the SELPA AU or the CDE with the LEA reports.	SELPA AU includes the charter school in the applicable SELPA worksheet as another SELPA member, as described in 2.a. above. SELPA AU should ensure that the authorizing LEA's MOE reports do not include the expenditures pertaining to the charter school.

References

- 20 *United States Code,* Section 1413
- 34 *Code of Federal Regulations,* sections 300.202; 300.203; 300.204; and 300.205

Questions on Special Education MOE Reports and Requirements

- For program questions: Alexa Slater, Education Fiscal Services Consultant, CDE Special Education Division, 916-322-0581, aslater@cde.ca.gov.
- For accounting and SACS Web System questions: CDE School Fiscal Services Division, Office of Financial Accountability & Information Services by phone at 916-322-1770 or by email at sacsinfo@cde.ca.gov.