

BUSINESS AND FINANCE
Maintenance of Effort (MOE)

Adopted: 05/27/2026
First Reading: 05/27/2026
Second Reading:

It shall be the policy of the Tuolumne County Special Education Local Plan Area (SELPA) and its member Local Education Agencies (LEAs) to comply with all federal and state Maintenance of Effort (MOE) requirements established under the Individuals with Disabilities Education Act (IDEA). Federal special education funds shall be used to pay the excess costs of providing special education and related services to students with disabilities and shall supplement, not supplant, state and local funds.

Each LEA shall maintain appropriate levels of expenditures for special education and related services in accordance with federal MOE compliance and eligibility standards. To meet the MOE compliance standard, each LEA shall maintain required expenditure levels in the current fiscal year. To meet the MOE eligibility standard, each LEA shall budget sufficient expenditures for the upcoming fiscal year.

The SELPA shall annually monitor LEA compliance with MOE requirements using the California Department of Education (CDE) approved forms and reporting processes, including the Special Education Maintenance of Effort Actuals - Interim (SEMA-I), the Special Education Maintenance of Effort Actuals (SEMA), and Special Education Maintenance of Effort Budget (SEMB) forms, or applicable alternative reporting forms for charter LEAs.

Each LEA shall be required to meet at least one of the federally authorized MOE comparison tests for both eligibility and compliance standards, including:

- State and local total expenditures
- State and local per capita expenditures
- Local only total expenditures
- Local only per capita expenditures

The SELPA Administrator, or designee, shall monitor annual MOE reporting and provide technical assistance to member LEAs regarding compliance obligations, allowable exemptions, subsequent years calculations, and reporting timelines.

If an LEA fails all MOE compliance comparison tests after application of allowable exemptions, the LEA shall be responsible for repayment obligations, fiscal corrections, and any reduction in

