

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT								6,644.00
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	15,591,613.23	0.00	0.00	473,517.00	6,023,262.81	45,134,186.74		67,222,579.78
2000-2999	Classified Salaries	3,540,682.87	0.00	0.00	148,823.74	2,793,005.89	40,665,769.25		47,148,281.75
3000-3999	Employee Benefits	8,329,667.46	0.00	0.00	234,394.42	3,478,323.97	33,561,372.10		45,603,757.95
4000-4999	Books and Supplies	1,093,160.00	0.00	0.00	0.00	0.00	913,515.93		2,006,675.93
5000-5999	Services and Other Operating Expenditures	37,865,537.00	0.00	0.00	0.00	0.00	28,515,269.46		66,380,806.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	66,420,660.56	0.00	0.00	856,735.16	12,294,592.67	148,790,113.48	0.00	228,362,101.87
7310	Transfers of Indirect Costs	(.03)	0.00	0.00	0.00	0.00	0.00		(.03)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(.03)	0.00	0.00	0.00	0.00	0.00	0.00	(.03)
	<b>TOTAL COSTS</b>	<b>66,420,660.53</b>	<b>0.00</b>	<b>0.00</b>	<b>856,735.16</b>	<b>12,294,592.67</b>	<b>148,790,113.48</b>	<b>0.00</b>	<b>228,362,101.84</b>
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	15,591,613.23	0.00	0.00	473,517.00	5,861,587.81	45,080,785.94		67,007,503.98
2000-2999	Classified Salaries	3,540,682.87	0.00	0.00	148,823.74	2,290,360.44	32,800,245.88		38,780,112.93
3000-3999	Employee Benefits	8,329,667.46	0.00	0.00	234,394.42	3,235,820.28	30,787,011.85		42,586,894.01
4000-4999	Books and Supplies	1,093,160.00	0.00	0.00	0.00	0.00	847,969.93		1,941,129.93
5000-5999	Services and Other Operating Expenditures	37,822,548.00	0.00	0.00	0.00	0.00	27,910,786.46		65,733,334.46
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	66,377,671.56	0.00	0.00	856,735.16	11,387,768.53	137,426,800.06	0.00	216,048,975.31
7310	Transfers of Indirect Costs	(255,889.46)	0.00	0.00	0.00	0.00	0.00		(255,889.46)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(255,889.46)	0.00	0.00	0.00	0.00	0.00	0.00	(255,889.46)
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>66,121,782.10</b>	<b>0.00</b>	<b>0.00</b>	<b>856,735.16</b>	<b>11,387,768.53</b>	<b>137,426,800.06</b>	<b>0.00</b>	<b>215,793,085.85</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	<b>TOTAL COSTS</b>								<b>215,793,085.85</b>
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									

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1000-1999	Certificated Salaries	1,068,674.27	0.00	0.00	0.00	30,073.61	1,139,705.18		2,238,453.06
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	2,746,533.51		2,746,533.51
3000-3999	Employee Benefits	338,837.94	0.00	0.00	0.00	9,256.67	944,323.40		1,292,418.01
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	15,005.00		15,005.00
5000-5999	Services and Other Operating Expenditures	28,121,359.00	0.00	0.00	0.00	0.00	35,000.00		28,156,359.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	29,528,871.21	0.00	0.00	0.00	39,330.28	4,880,567.09	0.00	34,448,768.58
7310	Transfers of Indirect Costs	(4,230,146.40)	0.00	0.00	0.00	0.00	0.00		(4,230,146.40)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(4,230,146.40)	0.00	0.00	0.00	0.00	0.00	0.00	(4,230,146.40)
	TOTAL BEFORE OBJECT 8980	25,298,724.81	0.00	0.00	0.00	39,330.28	4,880,567.09	0.00	30,218,622.18
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								133,800,000.00
	TOTAL COSTS								164,018,622.18

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									6,644.00
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	13,766,560.26	0.00	0.00	260,828.78	5,170,454.94	46,568,206.45	0.00		65,766,050.43
2000-2999	Classified Salaries	2,657,708.92	0.00	0.00	33,186.24	1,955,191.55	30,772,996.58	0.00		35,419,083.29
3000-3999	Employee Benefits	7,371,196.82	36.00	0.00	132,040.44	3,241,471.00	35,402,592.26	0.00		46,147,336.52
4000-4999	Books and Supplies	694,582.32	0.00	0.00	18.44	1,082.43	554,657.41	0.00		1,250,340.60
5000-5999	Services and Other Operating Expenditures	33,557,733.86	0.00	0.00	565.61	0.00	37,218,396.78	0.00		70,776,696.25
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	58,047,782.18	36.00	0.00	426,639.51	10,368,199.92	150,516,849.48	0.00	0.00	219,359,507.09
7310	Transfers of Indirect Costs	5,963,816.24	0.00	0.00	0.00	0.00	0.00	0.00		5,963,816.24
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,127,877.57								8,127,877.57
	Total Indirect Costs	5,963,816.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,963,816.24
	<b>TOTAL COSTS</b>	<b>64,011,598.42</b>	<b>36.00</b>	<b>0.00</b>	<b>426,639.51</b>	<b>10,368,199.92</b>	<b>150,516,849.48</b>	<b>0.00</b>	<b>0.00</b>	<b>225,323,323.33</b>
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	217,110.26	0.00	0.00	0.00	308,389.59	300,179.90	0.00		825,679.75
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	346,271.66	7,932,078.74	0.00		8,278,350.40
3000-3999	Employee Benefits	84,487.06	0.00	0.00	0.00	264,394.51	3,199,876.51	0.00		3,548,758.08
4000-4999	Books and Supplies	412.81	0.00	0.00	0.00	0.00	0.00	0.00		412.81
5000-5999	Services and Other Operating Expenditures	1,524,121.00	0.00	0.00	0.00	0.00	2,367,776.21	0.00		3,891,897.21
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,826,131.13	0.00	0.00	0.00	919,055.76	13,799,911.36	0.00	0.00	16,545,098.25
7310	Transfers of Indirect Costs	529,018.42	0.00	0.00	0.00	0.00	0.00	0.00		529,018.42
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	529,018.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	529,018.42
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>2,355,149.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>919,055.76</b>	<b>13,799,911.36</b>	<b>0.00</b>	<b>0.00</b>	<b>17,074,116.67</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>17,074,116.67</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	13,549,450.00	0.00	0.00	260,828.78	4,862,065.35	46,268,026.55	0.00		64,940,370.68
2000-2999	Classified Salaries	2,657,708.92	0.00	0.00	33,186.24	1,608,919.89	22,840,917.84	0.00		27,140,732.89
3000-3999	Employee Benefits	7,286,709.76	36.00	0.00	132,040.44	2,977,076.49	32,202,715.75	0.00		42,598,578.44
4000-4999	Books and Supplies	694,169.51	0.00	0.00	18.44	1,082.43	554,657.41	0.00		1,249,927.79
5000-5999	Services and Other Operating Expenditures	32,033,612.86	0.00	0.00	565.61	0.00	34,850,620.57	0.00		66,884,799.04
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	56,221,651.05	36.00	0.00	426,639.51	9,449,144.16	136,716,938.12	0.00	0.00	202,814,408.84
7310	Transfers of Indirect Costs	5,434,797.82	0.00	0.00	0.00	0.00	0.00	0.00		5,434,797.82
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,127,877.57								8,127,877.57
	Total Indirect Costs	5,434,797.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,434,797.82
	TOTAL BEFORE OBJECT 8980	61,656,448.87	36.00	0.00	426,639.51	9,449,144.16	136,716,938.12	0.00	0.00	208,249,206.66
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									208,249,206.66
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	1,046,426.91	0.00	0.00	11,830.57	465,485.89	4,031,048.51	0.00		5,554,791.88
2000-2999	Classified Salaries	79,706.71	0.00	0.00	2,619.00	118,328.79	1,965,262.30	0.00		2,165,916.80
3000-3999	Employee Benefits	465,096.34	0.00	0.00	6,660.79	76,211.39	2,625,325.52	0.00		3,173,294.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	28,553.01	0.00		28,553.01
5000-5999	Services and Other Operating Expenditures	24,964,328.01	0.00	0.00	0.00	0.00	65,258.13	0.00		25,029,586.14
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	26,555,557.97	0.00	0.00	21,110.36	660,026.07	8,715,447.47	0.00	0.00	35,952,141.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	26,555,557.97	0.00	0.00	21,110.36	660,026.07	8,715,447.47	0.00	0.00	35,952,141.87

**Unaudited Actuals**  
**Special Education Maintenance of Effort**  
**2023-24 Budget vs. Actual Comparison Year**  
**2022-23 Expenditures by LEA (LE-B)**

38 68478 0000000  
Report SEMB  
D8AXGKZNF4(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									109,393,569.49
	TOTAL COSTS									145,345,711.36

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: **San Francisco Unified (WW)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2023-24 Budget by LEA (LB-B) and the 2022-23 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the eligibility standard. To meet the requirement of the Subsequent Years Rule, the LMC-B worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 budgeted expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year. To ensure the LEA is comparing 2023-24 budgeted expenditures to the appropriate comparison year, the LEA is required to complete the Subsequent Years Tracking (SYT) worksheet with their LMC-B worksheet. The SYT worksheet tracks the result for each of the four methods back to FY 2011-12, which is the baseline year for LEA MOE calculations established by the Office of Special Education Programs. The SYT worksheet is available at: [http://www.cde.ca.gov/sp/se/as/documents/subseqy\\_trckwrksht.xls](http://www.cde.ca.gov/sp/se/as/documents/subseqy_trckwrksht.xls).

There are four methods that the LEA can use to demonstrate the eligibility standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods. These results are necessary both for historical purposes and for the possibility that the LEA may want, or need, to switch methods in future years.

**SECTION 1      Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both. If the LEA meets one of the conditions below, the LEA must complete and include the IDEA MOE Exemption Worksheet available at: <http://www.cde.ca.gov/sp/se/as/documents/leamoeexempwrksht.xls>.

1. 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 children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child 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 Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	<b>State and Local</b>	<b>Local Only</b>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

**SECTION 2      Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SELPA:

**San Francisco Unified (WW)**

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [PL. 108-446].

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

**State and Local**

**Local Only**

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)

Increase in funding (if difference is positive)

0.00

Maximum available for MOE reduction (50% of increase in funding)

0.00 (a)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

0.00 (b)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction. (line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS (line (b) minus line (e), zero if negative)

0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must list the activities (which are authorized under the ESEA) paid with the freed up funds:

SELPA: San Francisco Unified (WW)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

a. Total special education expenditures  
 b. Less: Expenditures paid from federal sources  
 c. Expenditures paid from state and local sources  
 Add/Less: Adjustments and/or PCRA required for MOE calculation  
 Comparison year's expenditures, adjusted for MOE calculation  
 Less: Exempt reduction(s) from SECTION 1  
 Less: 50% reduction from SECTION 2  
 Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE Eligibility requirement is met based on the combination of state and local expenditures.

Column A	Column B	Column C
Budgeted Amounts (LB-B Worksheet) FY 2023-24	Actual Expenditures Comparison Year FY 21-22	Difference (A - B)
228,362,101.84	161,201,359.98	
12,569,015.99	0.00	
215,793,085.85	161,201,359.98	
	0.00	
	0.00	
	0.00	
<u>215,793,085.85</u>	<u>161,201,359.98</u>	<u>54,591,725.87</u>

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita state and local expenditures.

a. Total special education expenditures  
 b. Less: Expenditures paid from federal sources  
 c. Expenditures paid from state and local sources  
 Add/Less: Adjustments and/or PCRA required for MOE calculation  
 Comparison year's expenditures, adjusted for MOE calculation  
 Less: Exempt reduction(s) from SECTION 1  
 Less: 50% reduction from SECTION 2  
 Net expenditures paid from state and local sources  
 d. Special education unduplicated pupil count  
 e. Per capita state and local expenditures (A2c/A2d)

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

Budgeted Amounts FY 2023-24	Comparison Year FY 21-22	Difference
228,362,101.84	161,201,359.98	
12,569,015.99	0.00	
215,793,085.85	161,201,359.98	
	0.00	
	0.00	
	0.00	
<u>215,793,085.85</u>	<u>161,201,359.98</u>	<u>8,703.38</u>
6,644.00	6,780.00	
32,479.39	23,776.01	

**SELPA:** San Francisco Unified (WW)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget</b>	<b>Comparison Year</b>	
	<b>FY 2023-24</b>	<b>FY 21-22</b>	<b>Difference</b>
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	164,018,622.18	105,201,724.93	
Add/Less: Adjustments required for MOE calculation	<hr/> <hr/>	0.00	
Comparison year's expenditures, adjusted for MOE calculation	<hr/> <hr/>	105,201,724.93	
Less: Exempt reduction(s) from SECTION 1	<hr/> <hr/>	0.00	
Less: 50% reduction from SECTION 2	<hr/> <hr/>	0.00	
Net expenditures paid from local sources	<hr/> <hr/>	105,201,724.93	
	164,018,622.18	<hr/> <hr/>	58,816,897.25

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures only.

	<b>Budget</b>	<b>Comparison Year</b>	
	<b>FY 2023-24</b>	<b>FY 21-22</b>	<b>Difference</b>
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on per capita local expenditures			
a. Expenditures paid from local sources	164,018,622.18	105,201,724.93	
Add/Less: Adjustments required for MOE calculation	<hr/> <hr/>	0.00	
Comparison year's expenditures, adjusted for MOE calculation	<hr/> <hr/>	105,201,724.93	
Less: Exempt reduction(s) from SECTION 1	<hr/> <hr/>	0.00	
Less: 50% reduction from SECTION 2	<hr/> <hr/>	0.00	
Net expenditures paid from local sources	<hr/> <hr/>	105,201,724.93	
b. Special education unduplicated pupil count	6,644.00	6,780.00	
c. Per capita local expenditures (B2a/B2b)	<hr/> <hr/>	15,516.48	
	24,686.73	<hr/> <hr/>	9,170.25

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Jean C Robertson

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Title

Email Address

SELPA:

**San Francisco Unified (WW)**

Object Code	Description	San Francisco Unified (WW00)	San Francisco County Office of Education (WW02)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00
<b>BUDGET - State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00

SELPA:

**San Francisco Unified (WW)**

Object Code	Description	San Francisco Unified (WW00)	San Francisco County Office of Education (WW02)	Adjustments*	Total
<b>BUDGET - Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910 & 6920)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.