

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

38 68478 0000000
Report SEMA
E8A85PCFZ6(2023-24)

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								6,949.00
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	15,653,731.17	0.00	0.00	159,704.85	5,844,916.22	53,012,544.06		74,670,896.30
2000-2999	Classified Salaries	3,337,057.36	0.00	0.00	33,017.10	2,309,736.58	41,552,811.32		47,232,622.36
3000-3999	Employee Benefits	8,265,464.07	11.00	0.00	78,181.33	3,584,750.44	39,919,427.74		51,847,834.58
4000-4999	Books and Supplies	931,595.89	0.00	0.00	0.00	0.00	476,397.74		1,407,993.63
5000-5999	Services and Other Operating Expenditures	39,455,762.10	0.00	0.00	0.00	0.00	50,185,002.70		89,640,764.80
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	67,643,610.59	11.00	0.00	270,903.28	11,739,403.24	185,146,183.56	0.00	264,800,111.67
7310	Transfers of Indirect Costs	3,465,427.83	0.00	0.00	0.00	0.00	0.00		3,465,427.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	9,783,641.95							9,783,641.95
	Total Indirect Costs and PCR Allocations	13,249,069.78	0.00	0.00	0.00	0.00	0.00	0.00	13,249,069.78
	TOTAL COSTS	80,892,680.37	11.00	0.00	270,903.28	11,739,403.24	185,146,183.56	0.00	278,049,181.45
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	128,074.84	0.00	0.00	0.00	174,725.10	606,803.49		909,603.43
2000-2999	Classified Salaries	83,413.93	0.00	0.00	0.00	364,825.64	8,841,050.64		9,289,290.21
3000-3999	Employee Benefits	30,301.34	0.00	0.00	0.00	198,482.09	3,064,832.66		3,293,616.09
4000-4999	Books and Supplies	72,900.21	0.00	0.00	0.00	0.00	40,791.52		113,691.73
5000-5999	Services and Other Operating Expenditures	24,991.69	0.00	0.00	0.00	0.00	588,140.00		613,131.69
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	339,682.01	0.00	0.00	0.00	738,032.83	13,141,618.31	0.00	14,219,333.15
7310	Transfers of Indirect Costs	266,870.67	0.00	0.00	0.00	0.00	0.00		266,870.67
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	266,870.67	0.00	0.00	0.00	0.00	0.00	0.00	266,870.67
	TOTAL BEFORE OBJECT 8980	606,552.68	0.00	0.00	0.00	738,032.83	13,141,618.31	0.00	14,486,203.82
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
	TOTAL COSTS								14,486,203.82

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

38 68478 0000000
Report SEMA
E8A85PCFZ6(2023-24)

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
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	15,525,656.33	0.00	0.00	159,704.85	5,670,191.12	52,405,740.57		73,761,292.87
2000-2999	Classified Salaries	3,253,643.43	0.00	0.00	33,017.10	1,944,910.94	32,711,760.68		37,943,332.15
3000-3999	Employee Benefits	8,235,162.73	11.00	0.00	78,181.33	3,386,268.35	36,854,595.08		48,554,218.49
4000-4999	Books and Supplies	858,695.68	0.00	0.00	0.00	0.00	435,606.22		1,294,301.90
5000-5999	Services and Other Operating Expenditures	39,430,770.41	0.00	0.00	0.00	0.00	49,596,862.70		89,027,633.11
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	67,303,928.58	11.00	0.00	270,903.28	11,001,370.41	172,004,565.25	0.00	250,580,778.52
7310	Transfers of Indirect Costs	3,198,557.16	0.00	0.00	0.00	0.00	0.00		3,198,557.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	9,783,641.95							9,783,641.95
	Total Indirect Costs and PCR Allocations	12,982,199.11	0.00	0.00	0.00	0.00	0.00	0.00	12,982,199.11
	TOTAL BEFORE OBJECT 8980	80,286,127.69	11.00	0.00	270,903.28	11,001,370.41	172,004,565.25	0.00	263,562,977.63
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00
	TOTAL COSTS								263,562,977.63
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	941,256.51	0.00	0.00	9,503.91	463,832.26	4,382,913.24		5,797,505.92
2000-2999	Classified Salaries	85,283.02	0.00	0.00	2,830.60	124,560.48	2,491,279.40		2,703,953.50
3000-3999	Employee Benefits	403,202.90	0.00	0.00	3,723.49	231,926.19	2,660,261.04		3,299,113.62
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	1,907.32		1,907.32
5000-5999	Services and Other Operating Expenditures	28,997,981.76	0.00	0.00	0.00	0.00	79,877.47		29,077,859.23
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	30,427,724.19	0.00	0.00	16,058.00	820,318.93	9,616,238.47	0.00	40,880,339.59
7310	Transfers of Indirect Costs	(3,129.36)	0.00	0.00	0.00	0.00	0.00		(3,129.36)
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	(3,129.36)	0.00	0.00	0.00	0.00	0.00	0.00	(3,129.36)
	TOTAL BEFORE OBJECT 8980	30,424,594.83	0.00	0.00	16,058.00	820,318.93	9,616,238.47	0.00	40,877,210.23
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
2023-24 Expenditures by LEA (LE-CY)

38 68478 0000000
Report SEMA
E8A85PCFZ6(2023-24)

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
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)								154,381,045.27
	TOTAL COSTS								195,258,255.50

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

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

38 68478 0000000
Report SEMA
E8A85PCFZ6(2023-24)

2022-23 Expenditures		A. State and Local	B. Local Only
1.	Enter Total Costs amounts from the 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	216,377,084.23	145,345,711.36
2.	Enter audit adjustments of 2022-23 special education expenditures from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3.	Enter restatements of 2023-24 special education beginning fund balances from SACS2024ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000 - 2999 & 6000 - 9999; Object 9795)		
4.	Enter any other adjustments, not included in Line 1 (explain below)		
5.	2022-23 Expenditures, Adjusted for 2023-24 MOE Calculation (Sum lines 1 through 4)	216,377,084.23	145,345,711.36

C. Unduplicated Pupil Count		
1.	Enter the unduplicated pupil count reported in 2022-23 Report SEMA, 2022-23 Expenditures by LEA (LE-CY) worksheet	6,644.00
2.	Enter any adjustments not included in Line C1 (explain below)	
3.	2022-23 Unduplicated Pupil Count, Adjusted for 2023-24 MOE Calculation (Line C1 plus Line C2)	6,644.00

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

38 68478 0000000
Report SEMA
E8A85PCFZ6(2023-24)

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 [P.L. 108-446].

		<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)			
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - 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:			

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

38 68478 0000000
Report SEMA
E8A85PCFZ6(2023-24)

SELPA: San Francisco Unified (WW)

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

B. LOCAL EXPENDITURES ONLY METHOD

	Actual	Comparison Year	
	FY 2023-24	FY 22-23	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	195,258,255.50	145,345,711.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		145,345,711.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	195,258,255.50	145,345,711.36	49,912,544.14

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

	Actual	Comparison Year	
	FY 2023-24	FY 22-23	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	195,258,255.50	145,345,711.36	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE		145,345,711.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	195,258,255.50	145,345,711.36	
b. Special education unduplicated pupil count	6,949.00	6,644.00	
c. Per capita local expenditures(B2a/ B2b)	28,098.76	21,876.24	6,222.52

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

Regina Piper

Contact Name

Assistant Superintendent(Special Education Services)

415-531-1585

Telephone Number

piperr@sfsusd.edu

Unaudited Actuals
Special Education Maintenance of Effort
2023-24 Actual vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-A)

SELPA: San Francisco Unified (WW)

Title

Email Address

SELPA: San Francisco Unified (WW)

Object Code	Description	San Francisco Unified (WW00)	San Francisco County Office of Education (WW02)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources					
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
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from State and Local Sources					
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
PCRA	Program Cost Report Allocations				0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	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
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
EXPENDITURES - Paid from Local Sources					
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 EXPENDITURES - Paid from State and Local Sources section)	0.00	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
UNDUPLICATED PUPIL COUNT		6,949.00	125.00		7,074.00

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