

**MAINTENANCE OF EFFORT WORKSHEET**

**Requirement:** An LEA may receive funds if DESE finds that the LEA's combined fiscal effort per student or the aggregate expenditures of the LEA from state and local funds for free public education for the preceding year is not less than 90 percent of the combined fiscal effort or aggregate expenditures for the second preceding year.

SCHOOL DISTRICT:

COUNTY DISTRICT CODE: \_\_\_\_\_ FY: \_\_\_\_\_

From ASBR Part III-B, Line 2999 – Total Instruction and Support

Objects:	6110	\$ _____	Certificated salaries
	6150	\$ _____	Non-certificated salaries
	6200	\$ _____	Employee benefits
	6300	\$ _____	Purchased services
	6400	\$ _____	Supplies

Total Current Expenditures \$ \_\_\_\_\_

From ASBR Part II, Column (1 & 2) – Revenue Summary, General fund (incidental) and Special fund (teachers)

Line 5150 & 5164	\$ - _____	Food services program
Line 5170	\$ - _____	Student activities
Line 5333	\$ - _____	Food services - state
Line 5499	\$ _____	Federal subtotal
Line 5411	\$ - _____	Impact aid
Line 5810	\$ - _____	Tuition from other districts
Line 5820	\$ - _____	Area voc from other LEA's
Line 5830	\$ - _____	Contract ed services from other LEA's
Line 5840	\$ - _____	Transportation from other districts
Total Deductions	\$ - _____	
Total Adjusted Current Expenditures	\$ _____	

Divide Total Adjusted Current Expenditures by Resident 1 and Resident 2 students in ADA regular term to determine Current Expenditure Per Pupil.

**ADJUSTED CURRENT EXPENDITURES**   **ADA**   **CURRENT EXPENDITURE PER PUPIL**

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