

ESEA Maintenance of Effort  
Modified on 2/2011 for FY12 Allocations

Sum the selected GF/COF/PF expenditures (object 110-490 ONLY) & subtract the revenues listed below – divide by the district's State Aid Fall Enrollment The quotient obtained from the above calculation is the Maintenance of Effort per student.

Sum of the following General and Pension Fund Expenditures:

1110	Instruction – Elementary
1120	Instruction – Middle/Jr. Hi
1130	Instruction – High School
1190	Instruction – Regular Programs
1210	Instruction – Gifted & Talented
1250	Culturally Different (L.E.P.)
1270	Programs for Educationally Deprived (Title I)
1290	Other Special Programs
2110	Support Service – Attendance & Social Work
2120	Support Service – Guidance
2130	Support Service – Health Services
2140	Support Service – Psychological Services
2150	Support Service – Speech
2160	Support Service – Audiology
2170	Support Service – Student Therapy Services
2180	Support Service – Orientation & Mobility Services
2210	Support Service – Improvement of Instruction
2220	Support Service – Education Media
2310	Support Service – Board of Education
2320	Support Service – Executive Administration
2410	Support Service – Office of the Principal
2420	Support Service – Vocational School – Director
2430	Support Services – Financial Aid Administration
2440	Support Services – Title I Program Administration
2490	Support Service – Other School Administration
2520	Support Service – Fiscal Services
2540	Support Service – Operation & Maintenance of Plant
2550	Support Service – Pupil Transportation
2560	Support Services – Food Service Program
2570	Support Service – Internal Service
2590	Support Service – Other Business Services
2610	Direction of Central Support Services
2620	Support Service – Planning, Research, & Evaluation
2630	Support Service – Information Service
2640	Support Service – Staff Service
2650	Support Service – Statistical Services
2660	Support Service – Data Processing
2690	Support Service – Other Central Services
2900	Support Service – Other Support Services
4300	Non-Programmed Charges – Scholarships
4400	Non-Programmed Charges – Payment to State for Unemployment
4600	Non-Programmed Charges – Insurance Costs
4700	Non-Programmed Charges – Pension Contributions
4800	Non-Programmed Charges – Pension Payments
4900	Non-Programmed Charges – Other
6100	Co-Curricular – Male Activities
6200	Co-Curricular – Female Activities
6500	Co-Curricular – Transportation
6900	Co-Curricular – Combined Activities

Sum of the following Capital Outlay Fund Expenditures: (as per flexibilities in SDCL 13-16-6)

Object 321 for functions listed above  
Object 331 for functions 2550/6500  
Object 332 for functions 2550/6500  
Object 410 for functions 2550/6500  
Object 420 for functions listed above

Subtract the following General Fund Revenues:

1311	Regular Day School Tuition from Pupils or Parents
1312	Regular Day School Tuition from Other LEAs In State
1313	Regular Day School Tuition from Other LEAs Out of State
1710	Revenue – Admissions
1730	Revenue – Pupil Organization Membership
1740	Revenue – Rentals, Co-Curricular Activities
1790	Revenue – Other Activity Income
1940	Revenue – Services Provided Other LEAs
4000	Sum Total all Federal Revenue EXCEPT Non-Restricted Grants (4111, 4121, 4122, 4131, 4132, 4133, 4134, 4172 and 4199)