

2007-08 EPS SPECIAL EDUCATION ALLOCATIONS
STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT

WITH ACTUAL HIGH COST OUT-OF-DISTRICT

sau code	District	EPS Estimate							05-06 Federal Revenues	05-06 Federal Revenues Inflated to 2006 - 2007	05-06 Federal Revenues Inflated to 2006 - 2007	EPS Estimate Excluding Federal Revenues	Maintenance of Effort Adjustment - see calculation to right	EPS Special Education Allocation -- ED281 - Line 32	Maintenance of Effort Adjustment Calculation					EPS Special Education Allocations after Maintenance of Effort Adjustment	Difference from Original Allocation with ESTIMATE High Cost Out-of-District
		Base Component	Prevalence Adjustment	Size Adjustment	High Cost-In District	High Cost Out-of-District - based on EF-S-214 data	Total	EPS Estimate prior to Maintenance of Effort Adjustment							EPS Special Education Allocations after Maintenance of Effort Adjustment	EPS Special Education Allocations prior to Maintenance of Effort Adjustment	If Col. 4 is greater than Col. 1: Col. 4 minus Col. 1 = Adjustment	EPS Special Education Allocations after Maintenance of Effort Adjustment			
002	Acton School Department	\$457,759	\$50,796	\$0	\$0	\$22,183	\$530,737	\$152,269	\$167,496	\$184,246	\$346,492	\$331,637	\$678,129	\$346,492	\$730,885	\$52,756	\$678,129	\$331,637	\$678,128.84	\$0	
005	Alexander School Department	\$64,650	\$0	\$48,851	\$0	\$0	\$113,501	\$0	\$0	\$0	\$113,501	\$0	\$113,501	\$113,501	\$62,017	\$7,111	\$54,906	\$0	\$113,500.71	\$0	
008	Alna School Department	\$112,333	\$1,413	\$17,387	\$0	\$0	\$131,132	\$0	\$0	\$0	\$131,132	\$0	\$131,132	\$131,132	\$89,191	\$7,162	\$82,028	\$0	\$131,132.02	\$0	
009	Alton School Department	\$133,586	\$12,271	\$0	\$9,428	\$21,899	\$177,185	\$22,400	\$24,640	\$27,104	\$150,080	\$0	\$150,080	\$150,080	\$77,696	\$8,840	\$68,856	\$0	\$150,080.09	\$21,899	
014	Appleton School Department	\$148,752	\$7,799	\$0	\$0	\$0	\$156,551	\$39,857	\$43,842	\$48,227	\$108,325	\$89,810	\$198,134	\$108,325	\$198,134	\$0	\$198,134	\$89,810	\$198,134.46	\$0	
015	Arrowsic School Department	\$7,628	\$0	\$5,428	\$0	\$0	\$13,056	\$9,463	\$10,409	\$11,450	\$1,606	\$15,979	\$17,585	\$1,606	\$21,503	\$3,919	\$17,585	\$15,979	\$17,584.78	\$0	
016	Arundel School Department	\$770,422	\$32,256	\$0	\$92,848	\$73,520	\$969,047	\$49,493	\$54,442	\$59,886	\$909,161	\$0	\$909,161	\$909,161	\$913,515	\$111,577	\$801,938	\$0	\$909,160.78	\$43,502	
020	Auburn School Department	\$3,780,129	\$347,260	\$0	\$186,582	\$551,207	\$4,865,178	\$718,716	\$790,587	\$869,646	\$3,995,532	\$1,363,392	\$5,358,924	\$3,995,532	\$6,064,340	\$705,416	\$5,358,924	\$1,363,392	\$5,358,923.96	\$0	
021	Augusta Public Schools	\$2,574,066	\$350,557	\$0	\$407,087	\$56,289	\$3,387,999	\$675,483	\$743,031	\$817,334	\$2,570,665	\$128,914	\$2,699,579	\$2,570,665	\$3,062,294	\$362,715	\$2,699,579	\$128,914	\$2,699,579.10	\$0	
024	Baileysville School Department	\$205,607	\$0	\$0	\$5,605	\$0	\$211,212	\$57,244	\$62,968	\$69,265	\$141,948	\$196,942	\$338,890	\$141,948	\$361,373	\$22,483	\$338,890	\$196,942	\$338,890.11	\$0	
026	Bancroft School Department	\$9,199	\$0	\$16,284	\$0	\$0	\$25,483	\$0	\$0	\$0	\$25,483	\$0	\$25,483	\$25,483	\$27,224	\$8,296	\$18,927	\$0	\$25,482.62	\$0	
027	Bangor School Department	\$4,343,000	\$0	\$0	\$395,179	\$168,689	\$4,906,868	\$816,640	\$898,304	\$988,134	\$3,918,733	\$52,825	\$3,971,558	\$3,918,733	\$4,353,701	\$382,143	\$3,971,558	\$52,825	\$3,971,558.40	\$0	
028	Bar Harbor School Department	\$342,316	\$0	\$0	\$0	\$0	\$342,316	\$85,342	\$93,876	\$103,264	\$239,052	\$215,905	\$454,956	\$239,052	\$478,226	\$23,270	\$454,956	\$215,905	\$454,956.36	\$0	
030	Bath School Department	\$1,342,175	\$0	\$0	\$40,369	\$20,055	\$1,402,599	\$178,670	\$196,537	\$216,190	\$1,186,408	\$909,604	\$2,096,013	\$1,186,408	\$2,096,013	\$0	\$2,096,013	\$909,604	\$2,096,012.65	\$0	
031	Beals School Department	\$39,729	\$0	\$37,995	\$0	\$0	\$77,724	\$24,929	\$27,421	\$30,164	\$47,560	\$0	\$47,560	\$47,560	\$54,497	\$8,625	\$45,872	\$0	\$47,560.28	\$0	
032	Beddington School Department	\$45,703	\$0	\$0	\$0	\$0	\$45,703	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
040	Biddeford School Department	\$3,345,403	\$161,978	\$0	\$232,105	\$186,687	\$3,926,173	\$618,132	\$679,946	\$747,940	\$3,178,233	\$241,046	\$3,419,279	\$3,178,233	\$3,878,752	\$459,473	\$3,419,279	\$241,046	\$3,419,278.73	\$0	
044	Blue Hill School Department	\$361,056	\$0	\$0	\$0	\$66,851	\$427,907	\$67,772	\$74,549	\$82,004	\$345,903	\$0	\$345,903	\$345,903	\$324,094	\$0	\$324,094	\$0	\$345,902.64	\$21,809	
049	Bowerbank School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
051	Bradley School Department	\$239,741	\$34,607	\$0	\$8,890	\$0	\$283,238	\$44,882	\$49,370	\$54,307	\$228,931	\$0	\$228,931	\$228,931	\$173,646	\$27,617	\$146,029	\$0	\$228,930.00	\$0	
052	Bremen School Department	\$31,289	\$0	\$21,711	\$0	\$0	\$53,000	\$0	\$0	\$0	\$53,000	\$0	\$53,000	\$53,000	\$37,450	\$1,826	\$35,624	\$0	\$53,000.05	\$0	
053	Brewer School Department	\$1,598,234	\$0	\$0	\$62,508	\$98,572	\$1,759,314	\$278,458	\$306,304	\$336,934	\$1,422,380	\$455,689	\$1,878,069	\$1,422,380	\$2,043,352	\$165,283	\$1,878,069	\$455,689	\$1,878,069.04	\$0	
054	Bridgewater School Department	\$54,906	\$16,582	\$0	\$84,558	\$0	\$88,328	\$1,479	\$1,627	\$1,789	\$86,539	\$0	\$86,539	\$86,539	\$23,884	\$4,640	\$19,244	\$0	\$86,538.72	\$0	
057	Bristol School Department	\$434,549	\$2,994	\$0	\$0	\$0	\$437,543	\$0	\$0	\$0	\$437,543	\$0	\$437,543	\$437,543	\$408,116	\$17,757	\$390,359	\$0	\$437,543.37	\$0	
058	Brooklin School Department	\$116,898	\$11,337	\$0	\$0	\$15,163	\$143,398	\$23,919	\$26,311	\$28,942	\$114,456	\$62,847	\$177,304	\$114,456	\$190,624	\$13,320	\$177,304	\$62,847	\$177,303.63	\$0	
060	Brooksville School Department	\$128,394	\$12,918	\$0	\$0	\$0	\$141,311	\$25,702	\$28,272	\$31,100	\$110,211	\$86,260	\$196,472	\$110,211	\$196,472	\$0	\$196,472	\$86,260	\$196,471.62	\$0	
063	Brunswick School Department	\$3,595,219	\$0	\$0	\$104,556	\$0	\$3,699,775	\$500,230	\$550,253	\$605,278	\$3,094,497	\$0	\$3,094,497	\$3,094,497	\$3,076,522	\$231,617	\$2,844,905	\$0	\$3,094,496.86	-\$60,098	
065	Bucksport School Department	\$908,333	\$102,266	\$0	\$55,140	\$0	\$1,065,739	\$166,353	\$182,988	\$201,287	\$864,452	\$337,323	\$1,201,775	\$864,452	\$1,307,063	\$105,287	\$1,201,775	\$337,323	\$1,201,775.49	\$0	
070	Calais School Department	\$554,096	\$16,582	\$0	\$84,558	\$0	\$655,236	\$693,548	\$762,903	\$839,193	-\$183,957	\$790,303	\$606,346	-\$183,957	\$606,346	\$0	\$606,346	\$790,303	\$606,346.38	\$0	
075	Cape Elizabeth School Department	\$1,733,132	\$0	\$0	\$120,115	\$0	\$1,853,247	\$185,511	\$204,062	\$224,469	\$1,628,778	\$248,111	\$1,876,890	\$1,628,778	\$1,876,890	\$0	\$1,876,890	\$248,111	\$1,876,889.87	\$0	
076	Caratunk School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
077	Caribou School Department	\$1,498,527	\$0	\$0	\$25,722	\$18,762	\$1,543,011	\$256,403	\$282,043	\$310,248	\$1,232,764	\$0	\$1,232,764	\$1,232,764	\$1,015,153	\$242,565	\$772,588	\$0	\$1,232,763.77	\$16,060	
079	Carroll Plt School Department	\$11,569	\$0	\$21,711	\$0	\$0	\$33,280	\$0	\$0	\$0	\$33,280	\$0	\$33,280	\$33,280	\$0	\$0	\$0	\$0	\$33,280.14	\$0	
083	Castine School Department	\$93,183	\$1,601	\$15,069	\$0	\$0	\$109,852	\$11,944	\$13,138	\$14,452	\$95,400	\$0	\$95,400	\$95,400	\$71,354	\$0	\$71,354	\$0	\$95,400.06	\$0	
085	Caswell School Department	\$55,013	\$0	\$51,866	\$0	\$0	\$106,879	\$12,288	\$13,517	\$14,868	\$92,011	\$0	\$92,011	\$92,011	\$18,260	\$29,515	-\$11,255	\$0	\$92,010.57	\$0	
089	Charlotte School Department	\$62,591	\$14,252	\$17,387	\$3,473	\$0	\$97,702	\$0	\$0	\$0	\$97,702	\$51,383	\$149,086	\$97,702	\$159,285	\$10,199	\$149,086	\$51,383	\$149,085.83	\$0	
090	Chelsea School Department	\$431,263	\$70,893	\$0	\$2,380	\$127,487	\$632,024	\$0	\$0	\$0	\$632,024	\$136,119	\$768,143	\$632,024	\$793,897	\$25,754	\$768,143	\$136,119	\$768,142.64	\$0	
094	China School Department	\$937,308	\$0	\$0	\$43,072	\$2,503	\$982,883	\$83,445	\$91,790	\$100,969	\$881,914	\$0	\$881,914	\$881,914	\$912,620	\$74,303	\$838,317	\$0	\$881,913.76	-\$20,182	
100	Cooper School Department	\$36,816	\$4,140	\$37,995	\$0	\$0	\$78,950	\$10,348	\$11,383	\$12,521	\$66,429	\$0	\$66,429	\$66,429	\$10,343	\$0	\$10,343	\$0	\$66,428.93	\$0	
101	Coplin Plt School Department	\$13,840	\$0	\$10,856	\$0	\$0	\$24,696	\$0	\$0	\$0	\$24,696	\$0	\$24,696	\$24,696	\$448	\$0	\$448	\$0	\$24,695.88	\$0	
106	Cranberry Isles School Department	\$18,928	\$0	\$16,284	\$0	\$0	\$35,211	\$3,886	\$4,275	\$4,702	\$30,509	\$14,052	\$44,561	\$30,509	\$45,360	\$799	\$44,561	\$14,052	\$44,560.97	\$0	
107	Crawford School Department	\$14,967	\$0	\$21,711	\$0	\$0	\$36,678	\$0	\$0	\$0	\$36,678	\$0	\$36,678	\$36,678	\$5,119	\$1,489	\$3,630	\$0	\$36,678.04	\$0	
111	Cutler School Department	\$52,684	\$0	\$43,423	\$757	\$0	\$96,864	\$10,831	\$11,914	\$13,105	\$83,759	\$0	\$83,759	\$83,759	\$57,969	\$7,184	\$50,785	\$0	\$83,758.73	\$0	
113	Dallas Plt School Department	\$20,931	\$0	\$16,284	\$0	\$0	\$37,214	\$0	\$0	\$0	\$37,214	\$0	\$37,214	\$37,214	\$5,408	\$88	\$5,320	\$0	\$37,214.34	\$0	
114	Damariscotta School Department	\$109,581	\$0	\$16,228	\$0	\$40,006	\$165,815	\$0	\$0	\$0	\$165,815	\$0	\$165,815	\$165,815	\$137,119	\$7,335	\$129,784	\$0	\$165,814.52	\$18,228	
116	Dayton School Department	\$466,231	\$44,017	\$0	\$7,284	\$0	\$517,532	\$0	\$0	\$0	\$517,532	\$0	\$517,532	\$517,532	\$510,482	\$62,133	\$448,349	\$0	\$517,532.23	\$0	
117	Deblois School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
118	Dedham School Department	\$226,444	\$0	\$0	\$34,717	\$0	\$261,161	\$59,110	\$65,021	\$71,523	\$189,638	\$216,873	\$406,511	\$189,638	\$422,495	\$15,984	\$406,511	\$216,873	\$406,511.28	\$0	
121	Dennistown Plt. School Department	\$3,301	\$0	\$10,856	\$0	\$0	\$14,157	\$0	\$0	\$0	\$14,157	\$0	\$14,157	\$14,157	\$0	\$0	\$0	\$0	\$14,156.55	\$0	
122	Dennysville School Department	\$56,697	\$0	\$43,423	\$0	\$0	\$100,119	\$0	\$0	\$0	\$100,119	\$0	\$100,119	\$100,119	\$34,339	\$7,972	\$26,368	\$0	\$100,119.44	\$0	
128	Dresden School Department	\$295,259	\$28,816	\$0	\$16,911	\$12,597	\$353,582	\$33,718	\$37,090	\$40,799	\$312,784	\$56,926	\$369,709	\$312,784	\$389,479	\$19,770	\$369,7				

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STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT

WITH ACTUAL HIGH COST OUT-OF-DISTRICT

sau code	District	EPS Estimate							05-06 Federal Revenues	05-06 Federal Revenues Inflated to 2006 - 2007	05-06 Federal Revenues Inflated to 2006 - 2007	EPS Estimate Excluding Federal Revenues	Maintenance of Effort Adjustment - see calculation to right	EPS Special Education Allocation -- ED281 - Line 32	Maintenance of Effort Adjustment Calculation					EPS Special Education Allocations after Maintenance of Effort Adjustment	Difference from Original Allocation with ESTIMATE High Cost Out-of-District
		Base Component	Prevalence Adjustment	Size Adjustment	High Cost-In District	High Cost Out-of-District - based on EF-S-214 data	Total	2005 -2006 Actual State/Local Revenues							2005 -2006 Actual Medicaid Revenues from EF-M-45	2005 -2006 Actual State/Local Expenditures Excluding Medicaid	Adjustment	New Allocation			
130	Durham School Department	\$678,387	\$13,271	\$0	\$9,656	\$73,393	\$774,707	\$153,075	\$168,382	\$185,220	\$589,487	\$93,603	\$683,090	\$589,487	\$711,169	\$28,079	\$683,090	\$93,603	\$683,090.31	\$0	
135	East Machias School Department	\$216,467	\$0	\$0	\$0	\$0	\$216,467	\$0	\$0	\$0	\$216,467	\$0	\$216,467	\$216,467	\$228,617	\$27,479	\$201,139	\$0	\$216,467.26	\$0	
136	East Millinocket School Department	\$314,328	\$3,953	\$0	\$26,002	\$0	\$344,283	\$60,235	\$66,259	\$72,885	\$271,398	\$84,240	\$355,639	\$271,398	\$381,066	\$25,427	\$355,639	\$84,240	\$355,638.55	\$0	
137	Easton School Department	\$214,486	\$32,317	\$0	\$17,024	\$10,806	\$274,633	\$55,112	\$60,623	\$66,686	\$207,947	\$12,698	\$220,646	\$207,947	\$252,986	\$32,341	\$220,646	\$12,698	\$220,645.56	\$0	
138	Eastport School Department	\$142,319	\$9,887	\$0	\$2,485	\$0	\$154,691	\$0	\$0	\$0	\$154,691	\$197,372	\$352,063	\$154,691	\$373,713	\$21,650	\$352,063	\$197,372	\$352,062.68	\$0	
140	Edgecomb School Department	\$186,585	\$29,433	\$0	\$0	\$0	\$216,018	\$11,985	\$13,184	\$14,502	\$201,516	\$175,341	\$376,857	\$201,516	\$384,361	\$7,504	\$376,857	\$175,341	\$376,856.58	\$0	
144	Ellsworth School Department	\$1,161,120	\$103,839	\$0	\$57,799	\$36,685	\$1,359,443	\$283,807	\$312,188	\$343,406	\$1,016,036	\$471,369	\$1,487,405	\$1,016,036	\$1,612,990	\$125,585	\$1,487,405	\$471,369	\$1,487,405.05	\$0	
151	Falmouth School Department	\$2,020,987	\$0	\$0	\$49,712	\$23,006	\$2,093,705	\$403,710	\$444,081	\$488,489	\$1,605,216	\$856,063	\$2,461,279	\$1,605,216	\$2,461,279	\$0	\$2,461,279	\$856,063	\$2,461,279.00	\$0	
154	Fayette School Department	\$164,370	\$0	\$0	\$0	\$0	\$164,370	\$22,089	\$24,298	\$26,728	\$137,642	\$117,886	\$255,528	\$137,642	\$280,658	\$25,130	\$255,528	\$117,886	\$255,528.42	\$0	
158	Franklin School Department	\$151,146	\$17,741	\$0	\$0	\$0	\$168,888	\$0	\$0	\$0	\$168,888	\$78,210	\$247,098	\$168,888	\$261,299	\$14,201	\$247,098	\$78,210	\$247,098.06	\$0	
160	Freeport School Department	\$1,334,703	\$0	\$0	\$36,126	\$4,003	\$1,374,832	\$257,069	\$282,776	\$311,053	\$1,063,778	\$629,100	\$1,692,878	\$1,063,778	\$1,795,878	\$103,000	\$1,692,878	\$629,100	\$1,692,878.00	\$0	
167	Georgetown School Department	\$151,948	\$8,093	\$0	\$0	\$0	\$160,041	\$21,440	\$23,584	\$25,943	\$134,098	\$316,520	\$450,618	\$134,098	\$472,237	\$21,619	\$450,618	\$316,520	\$450,617.84	\$0	
168	Gilead School Department	\$36,206	\$1,561	\$32,567	\$0	\$0	\$70,334	\$0	\$0	\$0	\$70,334	\$0	\$70,334	\$70,334	\$0	\$0	\$0	\$0	\$70,334.43	\$0	
169	Glenburn School Department	\$786,575	\$0	\$0	\$16,635	\$146,322	\$949,532	\$352,651	\$387,916	\$426,708	\$522,825	\$349,156	\$871,981	\$522,825	\$871,981	\$0	\$871,981	\$349,156	\$871,980.68	\$0	
170	Glenwood Plt School Dept.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
171	Gorham School Department	\$3,299,115	\$43,106	\$0	\$71,783	\$106,515	\$3,520,518	\$406,462	\$447,108	\$491,819	\$3,028,700	\$165,070	\$3,193,769	\$3,028,700	\$3,369,980	\$176,211	\$3,193,769	\$165,070	\$3,193,769.28	\$0	
174	Grand Isle School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,967	\$2,967	\$2,967	\$0	\$0	\$2,967	\$2,967	\$2,967.43	\$0	
175	Grand Lake Stream Plt School	\$6,927	\$0	\$5,428	\$0	\$0	\$12,355	\$4,007	\$4,407	\$4,848	\$7,507	\$0	\$7,507	\$7,507	\$132	\$0	\$132	\$0	\$7,506.74	\$0	
177	Greenbush School Department	\$281,196	\$43,352	\$0	\$34,302	\$26,885	\$385,735	\$40,750	\$44,824	\$49,307	\$336,428	\$0	\$336,428	\$336,428	\$317,934	\$47,491	\$270,443	\$0	\$336,427.87	\$19,515	
180	Greenville School Department	\$229,444	\$0	\$0	\$0	\$0	\$229,444	\$67,434	\$74,178	\$81,595	\$147,849	\$153,615	\$301,464	\$147,849	\$319,464	\$18,000	\$301,464	\$153,615	\$301,464.03	\$0	
187	Hancock School Department	\$352,256	\$44,667	\$0	\$9,882	\$14,670	\$421,476	\$0	\$0	\$0	\$421,476	\$0	\$421,476	\$421,476	\$271,693	\$49,664	\$222,030	\$0	\$421,475.59	\$10,096	
188	Hanover School Department	\$35,024	\$0	\$27,139	\$4,155	\$0	\$66,319	\$0	\$0	\$0	\$66,319	\$0	\$66,319	\$66,319	\$19,040	\$0	\$19,040	\$0	\$66,318.64	\$0	
189	Harmony School Department	\$131,835	\$23,089	\$0	\$32,063	\$20,743	\$207,730	\$31,633	\$34,797	\$38,276	\$169,454	\$0	\$169,454	\$169,454	\$132,158	\$21,568	\$110,590	\$0	\$169,453.86	\$20,743	
197	Hermon School Department	\$718,778	\$0	\$0	\$8,189	\$0	\$726,967	\$156,401	\$172,041	\$189,245	\$537,722	\$168,182	\$705,904	\$537,722	\$752,771	\$46,867	\$705,904	\$168,182	\$705,903.88	\$0	
198	Hersey School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
199	Highland Plt School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
204	Hope School Department	\$161,720	\$17,121	\$0	\$0	\$0	\$178,841	\$50,239	\$55,263	\$60,790	\$118,052	\$133,435	\$251,487	\$118,052	\$251,487	\$0	\$251,487	\$133,435	\$251,486.87	\$0	
210	Isle Au Haut School Department	\$7,007	\$0	\$5,428	\$0	\$0	\$12,435	\$0	\$0	\$0	\$12,435	\$0	\$12,435	\$12,435	\$6,611	\$0	\$6,611	\$0	\$12,435.06	\$0	
211	Islesboro School Department	\$91,315	\$16,077	\$22,023	\$0	\$0	\$129,412	\$18,342	\$20,176	\$22,194	\$107,222	\$0	\$107,222	\$107,222	\$78,569	\$8,830	\$69,740	\$0	\$107,222.06	\$0	
214	Jay School Department	\$893,875	\$4,053	\$0	\$8,423	\$9,353	\$915,704	\$219,609	\$241,570	\$265,727	\$649,977	\$410,449	\$1,060,426	\$649,977	\$1,193,700	\$133,274	\$1,060,426	\$410,449	\$1,060,426.44	\$0	
215	Jefferson School Department	\$393,609	\$62,921	\$0	\$5,311	\$36,372	\$498,213	\$0	\$0	\$0	\$498,213	\$45,459	\$543,672	\$498,213	\$578,195	\$34,523	\$543,672	\$45,459	\$543,671.70	\$0	
216	Jonesboro School Department	\$64,544	\$0	\$11,591	\$0	\$0	\$76,135	\$0	\$0	\$0	\$76,135	\$0	\$76,135	\$76,135	\$82,426	\$6,801	\$75,626	\$0	\$76,135.33	\$0	
217	Jonesport School Department	\$43,550	\$0	\$43,423	\$0	\$0	\$86,773	\$32,700	\$35,970	\$39,567	\$47,206	\$0	\$47,206	\$47,206	\$20,865	\$6,917	\$13,948	\$0	\$47,205.65	\$0	
222	Kingsbury Plt School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
223	Kittery School Department	\$1,282,187	\$33,497	\$0	\$19,908	\$94,953	\$1,430,545	\$225,481	\$248,029	\$272,832	\$1,157,713	\$491,706	\$1,649,419	\$1,157,713	\$1,835,508	\$186,089	\$1,649,419	\$491,706	\$1,649,419.00	\$0	
226	Lake View Plt. School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
227	Lakeville School Department	\$8,752	\$0	\$16,284	\$0	\$0	\$25,036	\$0	\$0	\$0	\$25,036	\$0	\$25,036	\$25,036	\$10,749	\$0	\$10,749	\$0	\$25,035.71	\$0	
228	Lamoine School Department	\$230,818	\$0	\$0	\$4,714	\$0	\$235,532	\$0	\$0	\$0	\$235,532	\$25,889	\$261,420	\$235,532	\$274,824	\$13,404	\$261,420	\$25,889	\$261,420.36	\$0	
233	Lewiston School Department	\$5,011,968	\$308,482	\$0	\$668,113	\$1,201,794	\$7,190,357	\$865,081	\$951,589	\$1,046,748	\$6,143,609	\$2,498,114	\$8,641,723	\$6,143,609	\$8,641,723	\$0	\$8,641,723	\$2,498,114	\$8,641,723.45	\$0	
236	Limestone School Department	\$309,283	\$64,672	\$0	\$11,462	\$2,743	\$388,160	\$71,533	\$78,687	\$86,555	\$301,605	\$305,094	\$606,699	\$301,605	\$654,937	\$48,238	\$606,699	\$305,094	\$606,698.60	\$0	
239	Lincoln Plt School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
240	Lincolnvile School Department	\$200,661	\$0	\$0	\$6,468	\$15,327	\$222,456	\$51,285	\$56,413	\$62,055	\$160,401	\$164,404	\$324,805	\$160,401	\$324,805	\$0	\$324,805	\$164,404	\$324,804.64	\$0	
242	Lisbon School Department	\$1,558,302	\$0	\$0	\$54,379	\$57,213	\$1,669,894	\$150,442	\$165,486	\$182,035	\$1,487,859	\$765,071	\$2,252,930	\$1,487,859	\$2,358,564	\$105,634	\$2,252,930	\$765,071	\$2,252,929.98	\$0	
243	Litchfield School Department	\$374,615	\$0	\$0	\$9,751	\$0	\$384,366	\$0	\$0	\$0	\$384,366	\$193,197	\$577,563	\$384,366	\$602,586	\$25,023	\$577,563	\$193,197	\$577,563.25	\$0	
247	Frenchboro School Department	\$7,884	\$0	\$16,284	\$0	\$0	\$24,167	\$0	\$0	\$0	\$24,167	\$0	\$24,167	\$24,167	\$5,684	\$3,167	\$22,517	\$0	\$24,167.08	\$0	
249	Lowell School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$26,737	\$26,737	\$26,737	\$0	\$0	\$26,737	\$26,737	\$26,736.65	\$0	
253	Machias School Department	\$256,899	\$0	\$0	\$0	\$0	\$256,899	\$95,539	\$105,093	\$115,603	\$141,296	\$106,553	\$247,849	\$141,296	\$292,469	\$44,619	\$247,849	\$106,553	\$247,849.41	\$0	
254	Machiasport School Department	\$102,463	\$0	\$18,546	\$1,537	\$0	\$122,546	\$22,000	\$24,200	\$26,619	\$95,927	\$7,230	\$103,156	\$95,927	\$117,749	\$14,593	\$103,156	\$7,230	\$103,156.44	\$0	
255	Macwahoc Plt School Dept	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
256	Madawaska School Department	\$720,889	\$4,123	\$0	\$3,642	\$0	\$728,654	\$125,611	\$138,172	\$151,989	\$576,664	\$0	\$576,664	\$576,664	\$474,277	\$47,558	\$426,719	\$0	\$576,664.33	\$0	
259	Magalloway Plt School Dept	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
260	Manchester School Department	\$166,576	\$0	\$0	\$3,642	\$0	\$170,218	\$37,874	\$41,661	\$45,827	\$124,390	\$72,553	\$196,943	\$124,390	\$203,273	\$6,330	\$196,943	\$72,553	\$196,943.18	\$0	

2007-08 EPS SPECIAL EDUCATION ALLOCATIONS
STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT

WITH ACTUAL HIGH COST OUT-OF-DISTRICT

sau code	District	EPS Estimate						High Cost Out-of-District - based on EF-S-214 data	Total	05-06 Federal Revenues	05-06 Federal Revenues Inflated to 2006 - 2007	05-06 Federal Revenues Inflated to 2006 - 2007	EPS Estimate Excluding Federal Revenues	Maintenance of Effort Adjustment - see calculation to right	EPS Special Education Allocation -- ED281 - Line 32	Maintenance of Effort Adjustment Calculation					EPS Special Education Allocations prior to Maintenance of Effort Adjustment	EPS Special Education Allocations after Maintenance of Effort Adjustment	If Col. 4 is greater than Col. 1 = Col. 4 minus Col. 1 = Adjustment	EPS Special Education Allocations after Maintenance of Effort Adjustment	Difference from Original Allocation with ESTIMATE High Cost Out-of-District
		Base Component	Prevalence Adjustment	Size Adjustment	High Cost-In District	05-06 Actual Revenues	2005 - 2006 Actual State/Local Expenditures *									05-06 Medicaid Revenues from EF-M-45	2005 - 2006 Actual State/Local Expenditures Excluding Medicaid	Adjustment	New Allocation						
262	Mariaville School Department	\$79,138	\$4,334	\$16,228	\$1,413	\$0	\$101,113	\$0	\$0	\$0	\$101,113	\$101,113	\$0	\$101,113	\$101,113	\$52,384	\$5,132	\$47,253	\$0	\$101,112.56	\$0				
263	Marshfield School Department	\$52,904	\$0	\$43,423	\$3,642	\$0	\$99,969	\$0	\$0	\$0	\$99,969	\$99,969	\$0	\$99,969	\$99,969	\$46,251	\$5,439	\$40,812	\$0	\$99,968.95	\$0				
269	Mechanic Falls School Department	\$551,621	\$0	\$0	\$26,829	\$0	\$578,450	\$67,181	\$73,899	\$81,289	\$497,161	\$42,820	\$539,981	\$497,161	\$539,981	\$0	\$539,981	\$42,820	\$539,980.96	\$0					
270	Meddybemps School Department	\$7,351	\$0	\$5,428	\$0	\$0	\$12,779	\$2,666	\$2,932	\$3,226	\$9,553	\$0	\$9,553	\$9,553	\$4,702	\$0	\$4,702	\$0	\$9,553.02	\$0					
271	Medway School Department	\$215,189	\$24,309	\$0	\$0	\$0	\$239,498	\$87,400	\$96,140	\$105,754	\$133,744	\$36,727	\$170,471	\$133,744	\$190,757	\$20,286	\$170,471	\$36,727	\$170,471.11	\$0					
276	Milford School Department	\$489,601	\$24,056	\$0	\$13,078	\$25,022	\$551,757	\$117,837	\$129,621	\$142,583	\$409,174	\$73,617	\$482,791	\$409,174	\$529,482	\$46,691	\$482,791	\$73,617	\$482,791.42	\$0					
277	Millinocket School Department	\$632,052	\$16,401	\$0	\$101,807	\$0	\$750,260	\$167,633	\$184,397	\$202,836	\$547,424	\$380,033	\$927,457	\$547,424	\$927,457	\$0	\$927,457	\$380,033	\$927,456.73	\$0					
279	Minot School Department	\$455,325	\$0	\$0	\$4,714	\$31,034	\$491,073	\$62,885	\$69,174	\$76,091	\$414,982	\$0	\$414,982	\$414,982	\$428,809	\$40,382	\$388,427	\$0	\$414,982.15	\$19,601					
280	Monhegan Plt School Dept	\$6,757	\$0	\$5,428	\$0	\$0	\$12,185	\$0	\$0	\$0	\$12,185	\$0	\$12,185	\$12,185	\$1,783	\$0	\$1,783	\$0	\$12,185.06	\$0					
281	Monmouth School Department	\$884,192	\$34,800	\$0	\$23,533	\$76,080	\$1,018,604	\$148,210	\$163,031	\$179,334	\$839,271	\$97,370	\$936,641	\$839,271	\$993,397	\$56,756	\$936,641	\$97,370	\$936,641.25	\$0					
287	Moro Plt School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0				
291	Mount Desert School Department	\$165,852	\$2,290	\$0	\$12,988	\$0	\$181,130	\$35,757	\$39,333	\$43,266	\$137,864	\$109,976	\$247,840	\$137,864	\$253,885	\$6,045	\$247,840	\$109,976	\$247,840.13	\$0					
292	Mount Vernon School Department	\$113,678	\$101	\$19,705	\$0	\$0	\$133,485	\$14,785	\$16,264	\$17,890	\$115,594	\$21,013	\$136,608	\$115,594	\$150,770	\$14,162	\$136,608	\$21,013	\$136,607.74	\$0					
294	Nashville Plt School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0				
297	Newcastle School Department	\$86,099	\$0	\$12,750	\$0	\$503	\$99,353	\$0	\$0	\$0	\$99,353	\$17,072	\$116,424	\$99,353	\$118,773	\$2,349	\$116,424	\$17,072	\$116,424.27	\$0					
305	New Sweden School Department	\$75,210	\$0	\$12,750	\$0	\$0	\$87,961	\$0	\$0	\$0	\$87,961	\$0	\$87,961	\$87,961	\$70,242	\$14,068	\$56,174	\$0	\$87,960.55	\$0					
307	Nobleboro School Department	\$246,291	\$0	\$0	\$0	\$0	\$246,291	\$0	\$0	\$0	\$246,291	\$0	\$246,291	\$246,291	\$226,448	\$9,741	\$216,707	\$0	\$246,291.45	\$0					
310	Northfield School Department	\$16,306	\$4,193	\$27,139	\$0	\$0	\$47,638	\$0	\$0	\$0	\$47,638	\$0	\$47,638	\$47,638	\$20,018	\$5,200	\$14,818	\$0	\$47,638.13	\$0					
320	Old Orchard Beach School Dept	\$1,184,994	\$77,815	\$0	\$28,912	\$55,059	\$1,346,780	\$222,887	\$245,175	\$269,693	\$1,077,088	\$269,985	\$1,347,072	\$1,077,088	\$1,347,072	\$0	\$1,347,072	\$269,985	\$1,347,072.15	\$0					
321	Old Town School Department	\$1,155,745	\$88,316	\$0	\$101,920	\$0	\$1,345,981	\$236,096	\$259,706	\$285,677	\$1,060,304	\$88,203	\$1,148,507	\$1,060,304	\$1,276,379	\$127,871	\$1,148,507	\$88,203	\$1,148,507.37	\$0					
322	Orient School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,927	\$3,927	\$0	\$3,927	\$0	\$3,927	\$3,927	\$3,927.00	\$0					
323	Orland School Department	\$310,921	\$8,969	\$0	\$99,228	\$24,552	\$443,670	\$81,937	\$90,131	\$99,144	\$344,526	\$0	\$344,526	\$344,526	\$264,301	\$154,505	\$109,796	\$0	\$344,526.14	\$20,694					
324	Orono School Department	\$723,962	\$0	\$0	\$63,152	\$0	\$787,114	\$119,062	\$130,968	\$144,065	\$643,049	\$195,750	\$838,798	\$643,049	\$876,314	\$37,516	\$838,798	\$195,750	\$838,798.04	\$0					
325	Orrington School Department	\$556,106	\$0	\$0	\$21,020	\$0	\$577,126	\$78,763	\$86,640	\$95,304	\$481,823	\$0	\$481,823	\$481,823	\$512,622	\$64,151	\$448,471	\$0	\$481,822.50	\$0					
327	Otis School Department	\$54,939	\$0	\$43,423	\$0	\$0	\$98,362	\$0	\$0	\$0	\$98,362	\$0	\$98,362	\$98,362	\$59,777	\$5,413	\$54,364	\$0	\$98,361.67	\$0					
332	Palermo School Department	\$250,645	\$0	\$0	\$7,284	\$1,022	\$258,951	\$0	\$0	\$0	\$258,951	\$0	\$258,951	\$258,951	\$206,983	\$23,279	\$183,703	\$0	\$258,950.97	\$1,022					
339	Pembroke School Department	\$149,626	\$8,825	\$0	\$0	\$0	\$158,451	\$0	\$0	\$0	\$158,451	\$119,962	\$278,413	\$158,451	\$309,857	\$31,444	\$278,413	\$119,962	\$278,413.15	\$0					
340	Penobscot School Department	\$126,113	\$0	\$20,864	\$0	\$0	\$146,977	\$42,862	\$47,148	\$51,863	\$95,114	\$0	\$95,114	\$95,114	\$89,090	\$0	\$89,090	\$0	\$95,114.37	\$0					
342	Perry School Department	\$158,446	\$0	\$0	\$0	\$0	\$158,446	\$0	\$0	\$0	\$158,446	\$0	\$158,446	\$158,446	\$170,221	\$15,906	\$154,315	\$0	\$158,445.55	\$0					
345	Phippsburg School Department	\$355,217	\$6,768	\$0	\$0	\$0	\$361,985	\$54,004	\$59,405	\$65,345	\$296,640	\$294,705	\$591,345	\$296,640	\$606,582	\$15,238	\$591,345	\$294,705	\$591,344.77	\$0					
348	Pleasant Ridge Plt School Dept	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0					
350	Poland School Department	\$817,149	\$0	\$0	\$24,087	\$84,395	\$925,631	\$145,608	\$160,169	\$176,186	\$749,444	\$373,323	\$1,122,768	\$749,444	\$1,221,894	\$99,127	\$1,122,768	\$373,323	\$1,122,767.55	\$0					
353	Portland Public Schools	\$8,396,450	\$0	\$0	\$260,809	\$260,086	\$8,917,345	\$1,533,351	\$1,686,686	\$1,855,355	\$7,061,990	\$788,990	\$7,850,980	\$7,061,990	\$8,925,279	\$1,074,298	\$7,850,980	\$788,990	\$7,850,980.47	\$0					
355	Long Island School Department	\$22,977	\$0	\$16,284	\$0	\$0	\$39,260	\$6,847	\$7,532	\$8,285	\$30,975	\$0	\$30,975	\$30,975	\$20,181	\$0	\$20,181	\$0	\$30,975.23	\$0					
357	Princeton School Department	\$161,763	\$18,718	\$0	\$2,485	\$16,199	\$199,164	\$68,179	\$74,997	\$82,497	\$116,667	\$0	\$116,667	\$116,667	\$93,364	\$0	\$93,364	\$0	\$116,667.43	\$16,199					
360	Rangeley School Department	\$158,759	\$4,624	\$0	\$6,838	\$0	\$170,221	\$44,616	\$49,077	\$53,985	\$116,236	\$48,894	\$165,130	\$116,236	\$174,571	\$9,441	\$165,130	\$48,894	\$165,129.66	\$0					
361	Rangeley Plt School Department	\$14,559	\$0	\$16,284	\$0	\$0	\$30,843	\$0	\$0	\$0	\$30,843	\$0	\$30,843	\$30,843	\$720	\$1,984	-\$1,264	\$0	\$30,843.02	\$0					
362	Raymond School Department	\$921,826	\$0	\$0	\$50,081	\$84,033	\$1,055,940	\$123,600	\$135,960	\$149,556	\$906,384	\$43,981	\$950,366	\$906,384	\$998,190	\$47,824	\$950,366	\$43,981	\$950,365.51	\$0					
363	Readfield School Department	\$221,622	\$14,829	\$0	\$10,366	\$0	\$246,817	\$59,080	\$64,989	\$71,487	\$175,330	\$100,745	\$276,075	\$175,330	\$318,902	\$42,827	\$276,075	\$100,745	\$276,074.80	\$0					
364	Reed Plt School Department	\$18,565	\$0	\$16,284	\$0	\$0	\$34,849	\$7,708	\$8,479	\$9,327	\$25,522	\$0	\$25,522	\$25,522	\$9,924	\$2,084	\$7,841	\$0	\$25,521.97	\$0					
365	Richmond School Department	\$675,323	\$63,376	\$0	\$13,070	\$42,441	\$794,210	\$104,059	\$114,464	\$125,911	\$668,299	\$0	\$668,299	\$668,299	\$661,952	\$64,591	\$597,361	\$0	\$668,299.07	\$16,541					
367	Robbinston School Department	\$87,524	\$8,806	\$19,705	\$1,413	\$0	\$117,447	\$27,889	\$30,678	\$33,746	\$83,702	\$2,120	\$85,822	\$83,702	\$93,965	\$8,143	\$85,822	\$2,120	\$85,821.70	\$0					
371	Roque Bluffs School Department	\$19,303	\$0	\$16,284	\$3,642	\$0	\$39,229	\$0	\$0	\$0	\$39,229	\$0	\$39,229	\$39,229	\$24,751	\$2,071	\$22,681	\$0	\$39,228.50	\$0					
374	Saco School Department	\$3,296,055	\$0	\$0	\$43,228	\$93,039	\$3,432,322	\$460,668	\$506,735	\$557,408	\$2,874,914	\$0	\$2,874,914	\$2,874,914	\$2,937,311	\$488,743	\$2,448,568	\$0	\$2,874,914.11	-\$201,476					
380	Sandy River Plt School Dept.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$704	\$704	\$0	\$704	\$0	\$704	\$704	\$704.00	\$0					
381	Sanford School Department	\$4,174,283	\$304,156	\$0	\$343,572	\$243,517	\$5,065,528	\$1,314,229	\$1,445,652	\$1,590,217	\$3,475,311	\$8,764	\$3,484,075	\$3,475,311	\$3,869,245	\$385,170	\$3,484,075	\$8,764	\$3,484,074.66	\$0					
383	Scarborough School Department	\$3,151,095	\$0	\$0	\$242,773	\$34,712	\$3,428,580	\$538,086	\$591,895	\$651,084	\$2,777,496	\$1,027,492	\$3,804,987	\$2,777,496	\$3,909,783	\$104,795	\$3,804,987	\$1,027,492	\$3,804,987.39	\$0					
388	SEBOEIS PLT.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0					
389	Sedgwick School Department	\$180,774	\$33,684	\$0	\$5,168	\$0	\$219,626	\$41,492	\$45,641	\$50,205	\$169,421	\$80,597	\$250,018	\$169,421	\$265,920	\$15,902	\$250,018	\$80,597	\$250,017.71	\$0					
392	Shirley School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,366	\$5,366	\$0	\$5,366	\$0	\$5,366	\$5,366	\$5,366.45	\$0					
398	Somerville School Department	\$70,172	\$6,662	\$16,228	\$0	\$0	\$93,061	\$0	\$0	\$0	\$93,061	\$0	\$93,061	\$93,061	\$106,947	\$17,721	\$89,226	\$0	\$93,061.48	\$0					
401	South Bristol School Department	\$122,941	\$7,235	\$22,023	\$0	\$14,503	\$166,702	\$0	\$0	\$0	\$166,702	\$0	\$166,702	\$166,702	\$175,021	\$8,387	\$166,634	\$0	\$166,702.13	\$68					

2007-08 EPS SPECIAL EDUCATION ALLOCATIONS
STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT

WITH ACTUAL HIGH COST OUT-OF-DISTRICT

sau code	District	EPS Estimate							05-06 Federal Revenues	05-06 Federal Revenues Inflated to 2006 - 2007	05-06 Federal Revenues Inflated to 2006 - 2007	EPS Estimate Excluding Federal Revenues	Maintenance of Effort Adjustment - see calculation to right	EPS Special Education Allocation -- ED281 - Line 32	Maintenance of Effort Adjustment Calculation					EPS Special Education Allocations after Maintenance of Effort Adjustment	Difference from Original Allocation with ESTIMATE High Cost Out-of-District
		Base Component	Prevalence Adjustment	Size Adjustment	High Cost-In District	High Cost Out-of-District - based on EF-S-214 data	Total	2005 -2006 Actual State/Local Revenues							2005 -2006 Actual Medicaid Revenues from EF-M-45	2005 -2006 Actual State/Local Expenditures	2005 -2006 Actual Medicaid Expenditures	If Col. 4 is greater than Col. 1: Col. 4 minus Col. 1 = Adjustment	New Allocation		
402	Southport School Department	\$70,828	\$0	\$48,851	\$0	\$0	\$119,679	\$16,279	\$17,907	\$19,698	\$99,981	\$0	\$99,981	\$99,981	\$46,649	\$0	\$46,649	\$0	\$99,980.68	\$0	
403	South Portland School Department	\$3,782,778	\$242,264	\$0	\$177,614	\$37,753	\$4,240,409	\$594,128	\$653,541	\$718,895	\$3,521,514	\$2,139,279	\$5,660,794	\$3,521,514	\$6,007,951	\$347,158	\$5,660,794	\$2,139,279	\$5,660,793.53	\$0	
405	Southwest Harbor School Department	\$209,493	\$5,242	\$0	\$2,124	\$0	\$216,859	\$42,015	\$46,216	\$50,838	\$166,021	\$146,293	\$312,314	\$166,021	\$335,530	\$23,216	\$312,314	\$146,293	\$312,314.48	\$0	
411	Steuben School Department	\$93,405	\$0	\$17,387	\$0	\$0	\$110,792	\$16,000	\$17,600	\$19,360	\$91,432	\$0	\$91,432	\$91,432	\$94,848	\$12,109	\$82,739	\$0	\$91,432.13	\$0	
412	Stockholm School Department	\$27,569	\$0	\$21,711	\$0	\$0	\$49,280	\$0	\$0	\$0	\$49,280	\$0	\$49,280	\$49,280	\$0	\$2,210	-\$2,210	\$0	\$49,280.42	\$0	
420	Surry School Department	\$220,355	\$0	\$0	\$30,004	\$0	\$250,359	\$0	\$0	\$0	\$250,359	\$104,736	\$355,095	\$250,359	\$398,356	\$43,261	\$355,095	\$104,736	\$355,095.11	\$0	
424	Talmadge School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$1,629	\$1,792	\$1,971	-\$1,971	\$5,967	\$3,996	-\$1,971	\$3,996	\$0	\$3,996	\$5,967	\$3,995.71	\$0	
426	The Forks Plt School Dept	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
430	Tremont School Department	\$157,559	\$14,609	\$0	\$5,168	\$0	\$177,336	\$37,615	\$41,377	\$45,514	\$131,822	\$52,374	\$184,196	\$131,822	\$198,638	\$14,442	\$184,196	\$52,374	\$184,195.53	\$0	
431	Trenton School Department	\$243,112	\$61,420	\$0	\$10,652	\$58,503	\$373,686	\$0	\$0	\$0	\$373,686	\$59,440	\$433,126	\$373,686	\$470,261	\$37,135	\$433,126	\$59,440	\$433,125.92	\$0	
436	Upton School Department	\$9,461	\$0	\$10,856	\$0	\$0	\$20,317	\$0	\$0	\$0	\$20,317	\$0	\$20,317	\$20,317	\$0	\$0	\$0	\$0	\$20,316.62	\$0	
438	Vanceboro School Department	\$29,977	\$8,186	\$11,591	\$0	\$0	\$49,754	\$8,232	\$9,055	\$9,960	\$39,793	\$5,915	\$45,709	\$39,793	\$58,343	\$12,634	\$45,709	\$5,915	\$45,708.94	\$0	
439	Vassalboro School Department	\$839,463	\$30,352	\$0	\$826	\$50,382	\$921,023	\$123,263	\$135,589	\$149,148	\$771,875	\$0	\$771,875	\$771,875	\$845,499	\$102,722	\$742,776	\$0	\$771,875.20	\$29,099	
440	Veazie School Department	\$321,733	\$19,698	\$0	\$15,017	\$0	\$356,448	\$58,280	\$64,108	\$70,518	\$285,929	\$45,964	\$331,894	\$285,929	\$362,318	\$30,424	\$331,894	\$45,964	\$331,893.81	\$0	
445	Waite School Department	\$21,135	\$0	\$16,284	\$0	\$0	\$37,418	\$5,142	\$5,656	\$6,221	\$31,197	\$0	\$31,197	\$31,197	\$7,454	\$0	\$7,454	\$0	\$31,196.75	\$0	
448	Wales School Department	\$203,510	\$0	\$0	\$0	\$45,553	\$249,063	\$0	\$0	\$0	\$249,063	\$55,212	\$304,275	\$249,063	\$320,874	\$16,599	\$304,275	\$55,212	\$304,275.10	\$0	
456	Waterville Public Schools	\$2,172,207	\$64,652	\$0	\$49,445	\$19,529	\$2,305,833	\$318,888	\$350,776	\$385,854	\$1,919,979	\$230,361	\$2,150,340	\$1,919,979	\$2,150,340	\$0	\$2,150,340	\$230,361	\$2,150,340.04	\$0	
457	Wayne School Department	\$78,205	\$0	\$12,750	\$3,642	\$0	\$94,598	\$18,508	\$20,359	\$22,394	\$72,203	\$1,589	\$73,792	\$72,203	\$79,905	\$6,113	\$73,792	\$1,589	\$73,792.39	\$0	
458	Sabatius School Department	\$484,300	\$0	\$0	\$1,413	\$0	\$485,713	\$0	\$0	\$0	\$485,713	\$311,283	\$796,996	\$485,713	\$886,274	\$89,278	\$796,996	\$311,283	\$796,995.90	\$0	
463	Wesley School Department	\$14,476	\$0	\$16,284	\$0	\$0	\$30,760	\$0	\$0	\$0	\$30,760	\$0	\$30,760	\$30,760	\$10,658	\$3,736	\$6,922	\$0	\$30,759.54	\$0	
464	West Bath School Department	\$289,140	\$0	\$0	\$0	\$0	\$289,140	\$39,138	\$43,051	\$47,356	\$241,784	\$160,062	\$401,845	\$241,784	\$441,647	\$39,802	\$401,845	\$160,062	\$401,845.32	\$0	
465	Westbrook School Department	\$2,975,287	\$29,370	\$0	\$223,408	\$0	\$3,228,065	\$0	\$0	\$0	\$3,228,065	\$0	\$3,228,065	\$3,228,065	\$2,535,014	\$0	\$2,535,014	\$0	\$3,228,065.42	-\$11,626	
467	West Forks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
469	Westmanland School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
472	Westport School Department	\$130,054	\$17,843	\$0	\$0	\$0	\$147,897	\$0	\$0	\$0	\$147,897	\$0	\$147,897	\$147,897	\$133,399	\$10,540	\$122,859	\$0	\$147,896.55	\$0	
473	Whitefield School Department	\$378,511	\$18,711	\$0	\$6,022	\$74,795	\$478,038	\$234,187	\$257,606	\$283,366	\$194,672	\$315,861	\$510,533	\$194,672	\$554,380	\$43,847	\$510,533	\$315,861	\$510,532.92	\$0	
474	Whiting School Department	\$41,652	\$0	\$32,567	\$579	\$0	\$74,798	\$8,292	\$9,121	\$10,034	\$64,765	\$0	\$64,765	\$64,765	\$44,382	\$5,500	\$38,882	\$0	\$64,764.86	\$0	
475	Whitneyville School Department	\$35,407	\$1,187	\$32,567	\$0	\$0	\$69,162	\$0	\$0	\$0	\$69,162	\$0	\$69,162	\$69,162	\$22,666	\$7,399	\$15,267	\$0	\$69,161.60	\$0	
476	Willimantic School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
478	Windham School Department	\$2,419,909	\$0	\$0	\$66,018	\$30,413	\$2,516,340	\$416,892	\$458,582	\$504,440	\$2,011,900	\$819,541	\$2,831,442	\$2,011,900	\$3,172,576	\$341,134	\$2,831,442	\$819,541	\$2,831,441.63	\$0	
479	Windsor School Department	\$489,142	\$6,879	\$0	\$12,254	\$66,683	\$574,958	\$89,382	\$98,320	\$108,152	\$466,806	\$106,447	\$573,253	\$466,806	\$610,550	\$37,297	\$573,253	\$106,447	\$573,252.98	\$0	
481	Winslow Schools	\$1,465,256	\$0	\$0	\$146,025	\$13,265	\$1,624,546	\$95,108	\$104,618	\$115,080	\$1,509,465	\$0	\$1,509,465	\$1,509,465	\$1,740,145	\$301,307	\$1,438,838	\$0	\$1,509,465.31	-\$10,247	
485	Winthrop Public Schools	\$1,038,296	\$1,259	\$0	\$26,650	\$25,087	\$1,091,292	\$215,970	\$237,567	\$261,323	\$829,968	\$2,606	\$832,574	\$829,968	\$932,057	\$99,483	\$832,574	\$2,606	\$832,573.91	\$0	
486	Wiscasset School Department	\$723,457	\$30,913	\$0	\$35,690	\$0	\$790,060	\$180,434	\$198,478	\$218,326	\$571,734	\$424,282	\$996,017	\$571,734	\$1,073,269	\$77,252	\$996,017	\$424,282	\$996,016.75	\$0	
487	Woodland School Department	\$160,825	\$0	\$0	\$0	\$2,346	\$163,171	\$52,680	\$57,948	\$63,743	\$99,428	\$62,933	\$162,361	\$99,428	\$186,030	\$23,670	\$162,361	\$62,933	\$162,360.69	\$0	
489	Woodville School Department	\$19,236	\$0	\$16,284	\$0	\$0	\$35,520	\$0	\$0	\$0	\$35,520	\$0	\$35,520	\$35,520	\$0	\$0	\$0	\$0	\$35,519.80	\$0	
490	Woolwich School Department	\$532,485	\$0	\$0	\$0	\$0	\$532,485	\$80,896	\$88,985	\$97,884	\$434,601	\$141,973	\$576,573	\$434,601	\$603,448	\$26,874	\$576,573	\$141,973	\$576,573.42	\$0	
491	Yarmouth Schools	\$1,011,533	\$0	\$0	\$200,176	\$0	\$1,211,709	\$286,879	\$315,567	\$347,124	\$864,585	\$846,016	\$1,710,602	\$864,585	\$1,852,783	\$142,182	\$1,710,602	\$846,016	\$1,710,601.62	\$0	
492	York School Department	\$2,555,624	\$25,280	\$0	\$30,655	\$74,710	\$2,686,269	\$383,970	\$422,367	\$464,604	\$2,221,666	\$464,454	\$2,686,120	\$2,221,666	\$2,786,361	\$100,241	\$2,686,120	\$464,454	\$2,686,120.00	\$0	
493	Baring School Department	\$28,862	\$0	\$21,711	\$0	\$0	\$50,573	\$0	\$0	\$0	\$50,573	\$0	\$50,573	\$50,573	\$14,413	\$695	\$13,718	\$0	\$50,573.45	\$0	
495	Medford School Department	\$40,054	\$6,045	\$48,851	\$3,617	\$0	\$98,567	\$0	\$0	\$0	\$98,567	\$0	\$98,567	\$98,567	\$0	\$0	\$0	\$0	\$98,566.74	\$0	
496	Carrabasset Valley School Dep	\$35,729	\$0	\$27,139	\$0	\$0	\$62,868	\$0	\$0	\$0	\$62,868	\$0	\$62,868	\$62,868	\$4,160	\$0	\$4,160	\$0	\$62,867.81	\$0	
497	Beaver Cove School Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
499	Chebeague Island	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0.00	\$0	
501	MSAD 01	\$2,286,349	\$9,842	\$0	\$113,747	\$13,715	\$2,423,652	\$351,629	\$386,792	\$425,471	\$1,998,181	\$0	\$1,998,181	\$1,998,181	\$1,652,550	\$310,320	\$1,342,230	\$0	\$1,998,181.19	-\$5,199	
503	MSAD 03	\$1,618,020	\$138,982	\$0	\$173,131	\$0	\$1,930,133	\$334,083	\$367,492	\$404,241	\$1,525,892	\$51,402	\$1,577,294	\$1,525,892	\$2,023,728	\$446,434	\$1,577,294	\$51,402	\$1,577,293.86	\$0	
504	MSAD 04	\$733,630	\$0	\$0	\$0	\$0	\$733,630	\$196,098	\$215,708	\$237,279	\$496,351	\$0	\$496,351	\$496,351	\$486,752	\$97,350	\$389,402	\$0	\$496,351.41	\$0	
505	MSAD 05	\$1,578,278	\$68,610	\$0	\$1,955	\$20,534	\$1,669,376	\$205,723	\$226,295	\$248,925	\$1,420,452	\$249,670	\$1,670,122	\$1,420,452	\$1,670,122	\$0	\$1,670,122	\$249,670	\$1,670,122.12	\$0	
506	MSAD 06	\$4,835,920	\$110,494	\$0	\$33,791	\$232,251	\$5,212,456	\$651,262	\$716,388	\$788,027	\$4,424,429	\$0	\$4,424,429	\$4,424,429	\$4,311,891	\$322,280	\$3,989,612	\$0	\$4,424,429.30	\$54,918	
507	MSAD 07	\$74,607	\$19,428	\$22,023	\$12,433	\$0	\$128,491	\$0	\$0	\$0	\$128,491	\$0	\$128,491	\$128,491	\$117,685	\$0	\$117,685	\$0	\$128,490.90	\$0	
508	MSAD 08	\$220,026	\$20,482	\$0	\$3,642	\$9,081	\$253,230	\$31,810	\$34,991	\$38,490	\$214,740	\$0	\$214,740	\$214,740	\$197,184	\$21,319	\$175,865	\$0	\$214,740.38	\$3,905	
509	MSAD 09	\$2,629,829	\$0	\$0	\$114,294	\$0	\$2,744,123	\$560,593	\$616,652	\$678,317	\$2,065,806	\$0	\$2,065,806	\$2,065,806	\$2,127,696	\$288,405	\$1,839,291	\$0	\$2,065,805.81	\$0	

2007-08 EPS SPECIAL EDUCATION ALLOCATIONS
STEP 6 - MAINTENANCE OF EFFORT ADJUSTMENT

WITH ACTUAL HIGH COST OUT-OF-DISTRICT

sau code	District	EPS Estimate							05-06 Federal Revenues	05-06 Federal Revenues Inflated to 2006 - 2007	05-06 Federal Revenues Inflated to 2006 - 2007	EPS Estimate Excluding Federal Revenues	Maintenance of Effort Adjustment - see calculation to right	EPS Special Education Allocation -- ED281 - Line 32	Maintenance of Effort Adjustment Calculation					EPS Special Education Allocations after Maintenance of Effort Adjustment	Difference from Original Allocation with ESTIMATE High Cost Out-of-District
		Base Component	Prevalence Adjustment	Size Adjustment	High Cost-In District	High Cost Out-of-District - based on EF-S-214 data	Total	2005 -2006 Actual State/Local Revenues							2005 -2006 Actual State/Local Expenditures *	05-06 Medicaid Revenues from EF-M-45	2005 -2006 Actual State/Local Expenditures Excluding Medicaid	If Col. 4 is greater than Col. 1: Col. 4 minus Col. 1 = Adjustment	New Allocation		
562	MSAD 62	\$236,189	\$0	\$0	\$0	\$12,503	\$248,692	\$14,686	\$16,155	\$17,771	\$230,922	\$0	\$230,922	\$230,922	\$209,119	\$0	\$209,119	\$0	\$230,921.87	-\$8,189	
563	MSAD 63	\$1,123,217	\$78,684	\$0	\$7,094	\$0	\$1,208,995	\$224,054	\$246,459	\$271,105	\$937,890	\$0	\$937,890	\$937,890	\$827,876	\$72,021	\$755,855	\$0	\$937,889.59	-\$38,934	
564	MSAD 64	\$934,735	\$0	\$0	\$25,869	\$54,325	\$1,014,929	\$242,883	\$267,172	\$293,889	\$721,040	\$268,060	\$989,100	\$721,040	\$1,114,086	\$124,987	\$989,100	\$268,060	\$989,099.56	\$0	
565	MSAD 65	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,850	\$16,850	\$0	\$16,850	\$0	\$16,850	\$16,850	\$16,850.00	\$0	
567	MSAD 67	\$1,113,227	\$0	\$0	\$34,498	\$0	\$1,147,725	\$200,469	\$220,516	\$242,567	\$905,157	\$0	\$905,157	\$905,157	\$1,057,505	\$193,892	\$863,613	\$0	\$905,157.37	\$0	
568	MSAD 68	\$909,429	\$0	\$0	\$19,427	\$0	\$928,856	\$207,608	\$228,369	\$251,206	\$677,650	\$25,083	\$702,733	\$677,650	\$862,454	\$159,720	\$702,733	\$25,083	\$702,733.30	\$0	
570	MSAD 70	\$604,235	\$36,025	\$0	\$12,057	\$0	\$652,317	\$122,247	\$134,472	\$147,919	\$504,398	\$264,264	\$768,662	\$504,398	\$956,876	\$188,214	\$768,662	\$264,264	\$768,661.80	\$0	
571	MSAD 71	\$2,960,188	\$101,616	\$0	\$156,624	\$29,741	\$3,248,169	\$369,911	\$406,902	\$447,592	\$2,800,577	\$317,943	\$3,118,519	\$2,800,577	\$3,394,236	\$275,717	\$3,118,519	\$317,943	\$3,118,519.31	\$0	
572	MSAD 72	\$1,448,412	\$0	\$0	\$47,126	\$0	\$1,495,538	\$306,051	\$336,656	\$370,322	\$1,125,216	\$958,042	\$2,083,258	\$1,125,216	\$2,186,895	\$103,637	\$2,083,258	\$958,042	\$2,083,258.00	\$0	
574	MSAD 74	\$907,775	\$138,326	\$0	\$16,496	\$0	\$1,062,597	\$185,177	\$203,694	\$224,064	\$838,533	\$192,363	\$1,030,896	\$838,533	\$1,134,642	\$103,746	\$1,030,896	\$192,363	\$1,030,896.27	\$0	
575	MSAD 75	\$3,571,804	\$484,374	\$0	\$1,133,901	\$27,441	\$5,217,520	\$656,962	\$722,658	\$794,924	\$4,422,596	\$816,644	\$5,239,240	\$4,422,596	\$5,510,286	\$271,046	\$5,239,240	\$816,644	\$5,239,239.61	\$0	
576	MSAD 76	\$52,674	\$5,299	\$11,591	\$0	\$0	\$69,564	\$12,867	\$14,154	\$15,569	\$53,995	\$15,551	\$69,546	\$53,995	\$72,250	\$2,704	\$69,546	\$15,551	\$69,546.03	\$0	
791	Indian Island	\$145,433	\$2,090	\$0	\$1,955	\$0	\$149,478	\$0	\$0	\$0	\$149,478	\$0	\$149,478	\$149,478	\$57,074	\$0	\$57,074	\$0	\$149,478.33	-\$9,761	
792	Indian Township	\$174,304	\$27,611	\$0	\$7,560	\$0	\$209,475	\$0	\$0	\$0	\$209,475	\$308,887	\$518,362	\$209,475	\$518,362	\$0	\$518,362	\$308,887	\$518,361.84	\$0	
793	Pleasant Point	\$143,567	\$13,442	\$0	\$20,777	\$0	\$177,787	\$0	\$0	\$0	\$177,787	\$0	\$177,787	\$177,787	\$132,470	\$0	\$132,470	\$0	\$177,786.50	\$0	
903	Boothbay-Boothbay Hbr CSD	\$803,591	\$119,713	\$0	\$7,741	\$0	\$931,045	\$164,339	\$180,773	\$198,850	\$732,195	\$252,012	\$984,207	\$732,195	\$1,030,724	\$46,518	\$984,207	\$252,012	\$984,206.61	\$0	
904	Flanders Bay CSD	\$312,429	\$30,076	\$0	\$35,041	\$0	\$377,547	\$60,797	\$66,877	\$73,565	\$303,982	\$80,150	\$384,132	\$303,982	\$424,075	\$39,943	\$384,132	\$80,150	\$384,132.06	\$0	
907	Mt Desert CSD	\$551,718	\$0	\$0	\$27,655	\$0	\$579,373	\$93,770	\$103,147	\$113,462	\$465,911	\$153,468	\$619,379	\$465,911	\$652,296	\$32,917	\$619,379	\$153,468	\$619,379.13	\$0	
908	Airline CSD	\$48,593	\$0	\$37,995	\$0	\$0	\$86,588	\$2,500	\$2,750	\$3,025	\$83,563	\$0	\$83,563	\$83,563	\$56,620	\$903	\$55,717	\$0	\$83,563.21	\$0	
909	Southern Aroostook CSD	\$391,035	\$30,996	\$0	\$19,310	\$0	\$441,341	\$67,600	\$74,360	\$81,796	\$359,545	\$89,924	\$449,469	\$359,545	\$531,504	\$82,034	\$449,469	\$89,924	\$449,469.43	\$0	
910	Maranacook CSD	\$963,913	\$71,710	\$0	\$40,184	\$44,253	\$1,120,061	\$168,935	\$185,829	\$204,411	\$915,649	\$11,782	\$927,431	\$915,649	\$1,096,804	\$169,373	\$927,431	\$11,782	\$927,430.68	\$0	
911	Schoodic CSD	\$156,732	\$20,425	\$0	\$4,714	\$0	\$181,871	\$34,916	\$38,408	\$42,248	\$139,623	\$114,773	\$254,396	\$139,623	\$273,590	\$19,194	\$254,396	\$114,773	\$254,396.09	\$0	
912	East Range CSD	\$30,487	\$0	\$21,711	\$0	\$0	\$52,199	\$0	\$0	\$0	\$52,199	\$0	\$52,199	\$52,199	\$24,610	\$6,513	\$18,097	\$0	\$52,198.81	\$0	
913	Deer Isle-Stonington CSD	\$449,600	\$65,338	\$0	\$102,906	\$2,004	\$619,848	\$112,591	\$123,850	\$136,235	\$483,613	\$263,425	\$747,038	\$483,613	\$813,935	\$66,897	\$747,038	\$263,425	\$747,037.55	\$0	
914	Great Salt Bay CSD	\$436,423	\$216	\$0	\$7,864	\$72,740	\$517,244	\$0	\$0	\$0	\$517,244	\$64,116	\$581,359	\$517,244	\$608,440	\$27,081	\$581,359	\$64,116	\$581,359.11	\$0	
915	Oak Hill CSD	\$437,255	\$0	\$0	\$11,001	\$35,344	\$483,600	\$170,793	\$187,872	\$206,659	\$276,941	\$266,781	\$543,723	\$276,941	\$583,284	\$39,562	\$543,723	\$266,781	\$543,722.51	\$0	
917	Moosabec CSD	\$50,525	\$0	\$37,995	\$0	\$0	\$88,520	\$16,781	\$18,459	\$20,305	\$68,215	\$0	\$68,215	\$68,215	\$51,146	\$6,279	\$44,867	\$0	\$68,214.83	\$0	
918	Wells-Ogunquit CSD	\$1,862,937	\$102,050	\$0	\$55,086	\$89,420	\$2,109,492	\$240,951	\$265,046	\$291,550	\$1,817,942	\$698,952	\$2,516,894	\$1,817,942	\$2,593,002	\$76,108	\$2,516,894	\$698,952	\$2,516,894.44	\$0	
919	Five Town CSD	\$903,358	\$26,111	\$0	\$1,413	\$37,585	\$968,467	\$100,668	\$110,735	\$121,808	\$846,659	\$0	\$846,659	\$846,659	\$787,440	\$34,540	\$752,900	\$0	\$846,658.52	\$4,932	
920	Peninsula CSD	\$181,546	\$7,426	\$0	\$3,650	\$0	\$192,623	\$40,967	\$45,064	\$49,570	\$143,052	\$101,296	\$244,348	\$143,052	\$324,793	\$80,445	\$244,348	\$101,296	\$244,347.98	\$0	
Total	Total	\$214,015,690	\$8,209,143	\$1,549,826	\$10,990,362	\$7,010,235	\$241,775,255	\$39,382,290	\$43,320,519	\$47,652,571	\$194,122,684	\$36,717,407	\$230,840,091	\$194,122,684	\$240,855,812	\$22,040,508	\$218,815,304	\$36,717,407	\$230,840,091.38	\$212,110	