REC'D JUL 29 2009

ALTERNATIVE PLAN SUBMITTAL SHEET

School Administrative Unit Submitting Alternative Plan:

- M.S.A.D. #12 - Jackman and Moose River

Contact Information:

Name: Heather J. Perry, Superintendent of Schools
Address: 606 Main Street
Jackman, ME 04945

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Date Plan Submitted by SAU: July 31, 2009

The intent to submit an alternative plan has been approved by the Commissioner in the approval of the Notice of Intent?

☐ **YES** ☒ **NO**

(If NO, please explain.)

LD 467 was passed and signed into law during the first legislative session of 2009.

Alternative Plan Cover Sheet

(Please attach Alternative Plan as Exhibit A)

Plan Requirements				
Item	Complete	In Progress	Not Yet Started	Need Assistance[1]
Plan addresses how the SAU will reorganize administrative functions, duties and noninstructional personnel so that projected expenditures of RSU in fiscal 2008-2009 for the following areas will not have an adverse impact on the instructional program.				
system administration	☒	☐	☐	☐
transportation	☒	☐	☐	☐
special education	☒	☐	☐	☐
facilities and maintenance	☒	☐	☐	☐
Plan addresses how cost savings will be achieved in fiscal 2008-2009 for the above four areas.	☒	☐	☐	☐
Parameters for Plan Development				
Enrollment meets requirements (2,500 except where circumstances justify an exception)	☒	☐	☐	☐
When viewed in conjunction with surrounding proposed units, may not result in one or more municipalities being denied the option to join an RSU	☒	☐	☐	☐
Includes at least one publicly supported high school	☒	☐	☐	☐
Consistent with policies set forth in section 1451	☒	☐	☐	☐
No displacement of teachers	☒	☐	☐	☐
No displacement of students	☒	☐	☐	☐
No closures of schools existing or operating during school year immediately preceding reorganization, except as permitted under section 1512	☒	☐	☐	☐
Collaborative Agreements				
			Yes	No
Does your plan currently include information/documentation on collaborative agreements? *(not required, but encouraged)*			☒	☐

[1] **Please explain what assistance you need to complete this portion of your plan, and state from whom you need assistance, on the next page.**

Exceptions to 2,500 minimum

Actual number of students for which the SAU is fiscally responsible: 168

Exception	Exception Claimed in Plan	Documentation Provided? (Please attach as Exhibit B)	
		Yes	No
Geography	☒	☐	☐
Demographics	☐	☐	☐
Economics	☐	☐	☐
Transportation	☐	☐	☐
Population Density	☐	☐	☐
Other Unique Circumstances	☐	☐	☐

Assistance Needs –

Please use this section to describe your needs for assistance and from whom you need assistance.

Law Reference/Required Element	Explanation of your assistance need	Assistance needed from whom?

EXHIBIT A – ALTERNATIVE PLAN FINANCIAL REVIEW

ARTICLE #	ACCOUNT	EXPENDED 2007-08	BUDGET 2008-09	PROPOSED 2009-10	DOLLAR CHANGE	% CHANGE
II	ELEMENTARY INSTRUCTION	601,000.00	582,034.38	586,791.13	4,756.75	0.82%
II	SECONDARY INSTRUCTION	392,713.00	372,077.61	390,505.31	18,427.70	4.95%
III	SPECIAL EDUCATION INSTRUCTION	173,582.00	184,920.37	173,557.94	(11,362.43)	-6.14%
III	GIFTED & TALENTED INSTRUCTION	29,856.00	37,748.03	34,580.70	(3,167.33)	-8.39%
IV	ELEM./SEC. INDUSTRIAL ARTS	0.00	73,130.22	72,870.81	(259.41)	100.00%
V	CO-CURRICULAR PROGRAM	18,213.00	18,609.29	18,782.82	173.53	0.93%
V	ATHLETIC PROGRAM	69,735.00	81,094.24	85,841.66	4,747.42	5.85%
VI	ATTENDANCE	0.00	50.00	50.00	0.00	0.00%
VI	GUIDANCE OFFICE	55,569.00	54,706.42	58,264.60	3,558.18	6.50%
VI	HEALTH SERVICES	2,673.00	3,164.00	3,079.90	(84.10)	-2.66%
VI	*TECHNOLOGY	70,625.00	78,682.03	178,221.89	99,539.86	126.51%
VI	IMPROVEMENT OF INSTRUCTION	0.00	3,400.00	1,725.00	(1,675.00)	-49.26%
VI	LIBRARY & MEDIA SERVICES	46,336.00	35,847.98	39,090.89	3,242.91	9.05%
VII	SCHOOL COMMITTEE SERVICES	25,275.00	64,732.62	43,122.72	(21,609.91)	-33.38%
VII	SUPERINTENDENT'S OFFICE	118,648.00	91,759.92	102,831.56	11,071.64	12.07%
VIII	PRINCIPAL'S OFFICE	115,146.00	115,477.50	133,943.35	18,465.85	15.99%
VIII	PRINTING & DUPLICATING SERVICES	12,735.00	14,300.00	0.00	(14,300.00)	-100.00%
X	OPERATION OF BUILDING	231,206.00	302,323.12	232,229.46	(70,093.66)	-23.19%
IX	VEHICLE OPERATION SERVICES	56,429.00	68,478.96	61,734.03	(6,744.93)	-9.85%
XI	DEBT SERVICE	27,864.00	60,846.27	60,846.27	0.00	0.00%
XVI	ADULT EDUCATION PROGRAM	17,886.00	19,745.48	19,548.85	(196.63)	-1.00%
XII	FOOD SERVICE PROGRAM	89,175.00	93,781.31	91,827.54	(1,953.77)	-2.08%
	TOTALS:	**2,154,666.00**	**2,356,909.75**	**2,389,446.44**	**32,536.69**	**1.38%**
				2,314,533.94		**0.98**

PLEASE NOTE:

ARTICLE IV ,THE COST OF THE INDUSTRIAL ARTS PROGRAM, IS NOW BROKEN OUT OF ELEM. & SEC. EDUCATION COST

***TECHNOLOGY INCLUDES COST OF $37,912.50 FOR UNION 60, $20,000 FOR TARGETED FUNDS TECHNOLOGY EQUIPMENT AND $19,000 FOR E-RATE.**

***REVENUES FROM UNION 60 , TARGETED FUNDS & E-RATE ARE REFLECTED IN "OTHER" REVENUE LINE**

Maine School Administrative Unit # 12
Alternative Plan

EXHIBIT B

Exceptions to 2,500 Minimum

Geography and Other Unique Circumstances

Because of our geographic location and unique circumstances MSAD 12 is submitting an Alternative Plan as an "On Shore Island."

Documentation:

Legislative Document No. 467 – An Act to Exempt School Administrative District 12, School Union 37 and School Union 60 from the Laws Requiring School Administration Consolidation

EXHIBIT C – SYSTEM ADMINISTRATION

System Administration Analysis:

PLEASE SEE ATTACHED SHEET LABELLED EXHIBIT C- SYSTEM ADMINISTRATION.

Narrative:
Further reduction will be very difficult. The Superintendent employed in the upcoming budget year will be compensated for 6 days per month with the same responsibilities.

MSAD 12 Alternative Plan Financial Review

EXHIBIT C - SYSTEM ADMINISTRATION

School Committee		Budget FY 08-09	Budget FY 09-10	Variance
100-0000-2310-512320-90	Stipends - Directors	$ 2,910.00	$ 2,910.00	$ -
100-0000-2310-522320-90	MEDI/SS - Directors	$ 222.62	$ 222.62	$ (0.00)
100-0000-2310-526320-90	Unemployment - Directors	$ -	$ 14.55	$ 14.55
100-0000-2310-527320-90	Workers Comp. - Directors	$ -	$ 14.55	$ 14.55
100-0000-2310-534500-90	Legal - Directors	$ 46,400.00	$ 25,000.00	$ (21,400.00)
100-0000-2310-534600-90	Audit - Directors	$ -	$ 6,500.00	$ 6,500.00
100-0000-2310-552000-90	Insurance - Bond - Directors	$ -	$ 111.00	$ 111.00
100-0000-2310-554000-90	Advertising - Directors	$ 1,500.00	$ 1,500.00	$ -
100-0000-2310-558000-90	Travel - Directors	$ 850.00	$ 850.00	$ -
100-0000-2310-581000-90	Dues & Fees Memberships - Directors	$ 12,850.00	$ 6,000.00	$ (6,850.00)
SCHOOL BOARD COMMITTEE TOTAL		**$ 64,732.62**	**$ 43,122.72**	**$ (21,609.91)**

**Note* - Reduction in the "legal" lines due mostly to Monies that were set aside in the 08-09 fiscal year to account for unanticipated legal expenses due to school reorganization as well as monies set aside for NEASC accredidation work that is now done.*

Superintendent's Office		Budget FY 08-09	Budget FY 09-10	Variance
100-0000-2320-510400-90	Salary - Superintendent	$ 24,369.00	$ 25,100.00	$ 731.00
100-0000-2320-515000-90	Stipend - Asst. Superintendent	$ -	$ 10,852.00	$ 10,852.00
100-0000-2320-521400-90	Group Health Ins. - Superintendent	$ 10,648.00	$ 4,317.00	$ (6,331.00)
100-0000-2320-521500-90	Group Health Ins. - Asst. Superintend	$ -	$ -	$ -
100-0000-2320-522400-90	MEDI/SS - Superintendent	$ 2,361.42	$ 363.95	$ (1,997.47)
100-0000-2320-522500-90	MEDI/SS - Asst. Superintendent	$ -	$ 157.35	$ 157.35
100-0000-2320-525400-90	Tuition - Superintendent	$ -	$ 1,170.00	$ 1,170.00
100-0000-2320-526400-90	Unemployment - Superintendent	$ 171.50	$ 60.00	$ (111.50)
100-0000-2320-526500-90	Unemployment - Asst. Superintendent	$ -	$ 54.26	$ 54.26
100-0000-2320-527400-90	Workers Comp. - Superintendent	$ -	$ 125.50	$ 125.50
100-0000-2320-527500-90	Workers Comp. - Asst. Superintendent	$ -	$ 54.26	$ 54.26
100-0000-2320-524400-90	Cell Phone - Superintendent	$ -	$ 180.00	$ 180.00

100-0000-2320-533000-90	Professional Dev. - Superintendent	$	3,135.00	$	1,662.00	$	(1,473.00)
100-0000-2320-543200-90	Technology Hardware Service Agreem. ADS	$	5,582.00	$	-	$	(5,582.00)
100-0000-2320-543300-90	Technology Software Ser. Agreement	$	-	$	7,000.00	$	7,000.00
100-0000-2320-552000-90	Insurance - Bond - Superintendent	$	-	$	-	$	-
100-0000-2320-558000-90	Travel - Superintendent	$	4,000.00	$	3,500.00	$	(500.00)
100-0000-2320-558100-90	Professional Dev. Travel - Superintendent	$	-	$	-	$	-
100-0000-2320-560000-90	General Supplies - Superintendent	$	4,480.00	$	-	$	(4,480.00)
100-0000-2320-564300-90	Books, Subscriptions, Newspapers	$	-	$	-	$	-
100-0000-2320-581000-90	Dues & Fees Memberships - Superintendent	$	2,416.00	$	450.00	$	(1,966.00)
100-0000-2510-511800-90	Salary - Bookkeeper	$	34,597.00	$	28,226.00	$	(6,371.00)
100-0000-2510-511810-90	Salary - Accounts Payable Clerk	$	-	$	3,938.00	$	3,938.00
100-0000-2510-521800-90	Group Health Ins. - Bookkeeper	$	-	$	6,365.00	$	6,365.00
100-0000-2510-522800-90	MEDI/SS - Bookkeep	$	-	$	2,159.29	$	2,159.29
100-0000-2510-522810-90	MEDI/SS A/P Clerk	$	-	$	301.26	$	301.26
100-0000-2510-526800-90	Unemployment - Bookkeeper	$	-	$	60.00	$	60.00
100-0000-2510-526810-90	Unemployment AP Clerk	$	-	$	19.69	$	19.69
100-0000-2510-527800-90	Workers Comp. - Bookkeeper/AP	$	-	$	148.00	$	148.00
100-0000-2510-533000-90	Professional Development - Bookkeeper	$	-	$	500.00	$	500.00
100-0000-2510-558100-90	Professional Dev. Travel - Bookkeeper	$	-	$	300.00	$	300.00
100-0000-2510-560000-90	General Supplies - Bookkeeper	$	-	$	2,768.00	$	2,768.00
100-0000-2510-553100-90	Communications - Postage	$	-	$	3,000.00	$	3,000.00
SUPERINTENDENT'S OFFICE TOTAL		**$**	**91,759.92**	**$**	**102,831.56**	**$**	**11,071.64**

**note* most of his increase is due to movement of an asst. superintendent stipend to the appropriate lines whereas last year, it was budgeted and spent out of school admin lines.*

Total System Administration	**$156,492.54**	**$145,954.28**	**($10,538.27)**

EXHIBIT C – OPERATION & MAINTENANCE

Operation & Maintenance Analysis:

PLEASE SEE ATTACHED SHEET LABELLED EXHIBIT C – OPERATIONS AND MAINTENANCE.

Narrative:

Reductions are difficult for the following reasons:

- Our "Onshore Island" location provides few choices in the purchase of heating oil and maintenance services.
- The SAD 12 School Board is committed to maintaining its facility and will continue to budget the necessary funds to assure that there are no longer deferred maintenance costs as there have been in the past.
- Maintenance costs for services provided by vendors cost the school district nearly 15-20% more than it might in other less remote areas because of additional mileage and overnight costs involved with working in our area.

EXHIBIT C - OPERATION & MAINTENANCE OF FACILITIES

Operation of Building		FY 08-09 Budget	FY 09-10 Budget	Variance
100-0000-2600-541000-01	Water & Sewer K-8	$ 2,500.00	$ 1,400.00	($1,100.00)
100-0000-2600-541000-30	Water & Sewer 9-12	$ -	$ 1,100.00	$1,100.00
100-0000-2600-552000-01	Insurance K-8	$ 27,200.00	$ 7,100.00	$ (20,100.00)
100-0000-2600-552000-30	Insurance 9-12	$ -	$ 5,579.00	$ 5,579.00
100-0000-2600-562200-01	Electricity K-8	$ 38,400.00	$ 18,480.00	$ (19,920.00)
100-0000-2600-562200-30	Electricity 9-12	$ -	$ 14,520.00	$ 14,520.00
100-0000-2600-562300-01	Propane K-8	$ 200.00	$ 112.00	$ (88.00)
100-0000-2600-562300-30	Propane 9-12	$ -	$ 88.00	$ 88.00
100-0000-2600-562400-01	Oil K-8	$ 72,000.00	$ 25,200.00	$ (46,800.00)
100-0000-2600-562400-30	Oil 9-12	$ -	$ 19,800.00	$ 19,800.00
100-0000-2610-511800-01	Salaries - Custodian K-8	$ 62,715.58	$ 30,297.12	$ (32,418.46)
100-0000-2610-511800-30	Salary - Custodian 9-12	$ -	$ 23,804.88	$ 23,804.88
100-0000-2610-512300-01	Salaries - Substitute Custodian K-8	$ -	$ 616.00	$ 616.00
100-0000-2610-512300-30	Salaries - Substitute Custodian 9-12	$ -	$ 484.00	$ 484.00
100-0000-2610-521800-01	Group Health Ins. - Custodian K-8	$ 12,360.00	$ 7,128.00	$ (5,232.00)
100-0000-2610-521800-30	Group Health Ins. - Custodians 9-12	$ -	$ 5,602.00	$ 5,602.00
100-0000-2610-522300-01	MEDI/SS - Substitute Custodians K-8	$ -	$ 47.12	$ 47.12
100-0000-2610-522300-30	MEDI/SS - Substitute Custodians 9-12	$ -	$ 37.03	$ 37.03
100-0000-2610-522800-01	MEDI/SS - Custodians K-8	$ 4,797.74	$ 8.57	$ (4,789.17)
100-0000-2610-522800-30	MEDI/SS - Custodians 9-12	$ -	$ 1,514.70	$ 1,514.70
100-0000-2610-526300-01	Unemployment - Substitute Custodian K-12	$ -	$ 3.08	$ 3.08
100-0000-2610-526300-30	Unemployment - Substitute Custodian 9-12	$ -	$ 2.42	$ 2.42
100-0000-2610-526800-01	Unemployment - Custodians K-8	$ 120.00	$ 33.60	$ (86.40)
100-0000-2610-526800-30	Unemployment - Custodians 9-12	$ -	$ 26.40	$ 26.40
100-0000-2610-527300-01	Workers Comp. - Substitute Custodian K-8	$ -	$ 3.08	$ 3.08
100-0000-2610-527300-30	Workers Comp. - Substitute Cust. 9-12	$ -	$ 2.42	$ 2.42
100-0000-2610-527800-01	Workers Comp. - Custodians K-8	$ -	$ 0.56	$ 0.56
100-0000-2610-527800-30	Workers Comp. - Custodians 9-12	$ -	$ 99.00	$ 99.00
100-0000-2610-558000-90	Travel - Non Prof. Dev. Custodian K-8	$ -	$ -	$ -
100-0000-2610-558100-90	Travel - Prof. Dev. - Custodian 9-12	$ -	$ -	$ -
100-0000-2620-534000-01	Contracted Services K-8	$ 13,266.62	$ 7,560.00	$ (5,706.62)
100-0000-2620-534000-30	Contracted Services 9-12	$ -	$ 5,940.00	$ 5,940.00
100-0000-2620-543000-01	Repairs & Maintenance K-8	$ 31,586.60	$ 8,824.00	$ (22,762.60)

100-0000-2620-543000-30	Repairs & Maintenance 9-12	$	-	$	7,780.00	$	7,780.00
100-0000-2620-543010-90	Equipment Repairs & Maintenance	$	1,500.00	$	2,200.00	$	700.00
100-0000-2620-549000-90	Snowplow & Landscape	$	12,000.00	$	12,250.00	$	250.00
100-0000-2620-553200-90	Telephone	$	11,676.58	$	12,000.00	$	323.42
100-0000-2620-560000-90	General Supplies	$	7,500.00	$	6,800.00	$	(700.00)
100-0000-2620-573000-90	Equipment	$	1,000.00	$	2,000.00	$	1,000.00
100-0000-2620-581000-01	Dues & Transfer Station Fees K-8	$	3,500.00	$	560.00	$	(2,940.00)
100-0000-2620-581000-30	Dues & Transfer Station Fees 9-12	$	-	$	440.00	$	440.00
Operation and Maintenance of Plant Totals		**$**	**302,323.12**	**$**	**232,229.46**	**$**	**(70,093.66)**

EXHIBIT C – SPECIAL EDUCATION

Special Education Analysis:

PLEASE SEE ATTACHED SHEET LABELLED EXHIBIT C – SPECIAL EDUCATION.

Narrative:
Currently we employ a full time special education teacher who also coordinates our special education program as well as the Gifted and Talented Program. We also employ a fully certified Speech Pathologist Assistant who provides daily services to our speech students and is supervised via ATM/Tandberg video conferencing from Skowhegan. We contract testing services for Speech, OT, and PT through CA Dean Hospital in Greenville. If OT, PT, or other specialized services are required, there is typically a large cost associated with these services as travel is involved, either to Skowhegan or to Greenville.

Due to our large population of Border Patrol families that come in and out (much like military families) the unknowns of Special Education makes it next to impossible to make predictions on reducing special education costs.

MSAD 12 is working collaboratively with the Greenville School Department and others in helping to keep these costs down as much as possible while still providing the services required of us by law.

EXHIBIT C - SPECIAL EDUCATION

Special Education		FY 08-09 Budget	FY 09-10 Budget	Variance
100-2100-1000-510230-95	Salaries - Ed Tech III Sp Ed K-8	$ 58,364.42	$ 25,799.00	$ (32,565.42)
100-2100-1000-510230-99	Salaries - Ed Tech III Sp Ed 9-12	$ -	$ 12,726.00	$ 12,726.00
100-2100-1000-512300-95	Salaries - Substitutes Sp Ed K8	$ 5,634.68	$ 1,355.00	$ (4,279.68)
100-2100-1000-512300-99	Salaries - Substitutes Sp Ed 9-12	$ -	$ 1,065.00	$ 1,065.00
100-2100-1000-521210-95	Other Group Health Ins. K-8	$ -	$ 3,564.00	$ 3,564.00
100-2100-1000-521210-99	Other Group Health Insurance 9-12	$ -	$ 2,801.00	$ 2,801.00
100-2100-1000-522200-99	MEDI/SS - Ed Tech III 9-12	$ -	$ 184.53	$ 184.53
100-2100-1000-522230-95	MEDI/SS - Ed Tech III K-8	$ -	$ 270.50	$ 270.50
100-2100-1000-522300-95	MEDI/SS - Substitutes - K-8	$ -	$ 103.66	$ 103.66
100-2100-1000-522300-99	MEDI/SS - Substitutes - 9-12	$ -	$ 81.47	$ 81.47
100-2100-1000-526200-99	Unemployment - Ed Tech III 9-12	$ -	$ 60.00	$ 60.00
100-2100-1000-526230-95	Unemployment - Ed Tech III K-8	$ -	$ 257.99	$ 257.99
100-2100-1000-526300-95	Unemployment - Substitutes K-8	$ -	$ 6.78	$ 6.78
100-2100-1000-526300-99	Unemployment - Substitutes 9-12	$ -	$ 5.33	$ 5.33
100-2100-1000-527200-95	Workers Comp. - Ed Tech III K-8	$ -	$ 129.00	$ 129.00
100-2100-1000-527200-99	Workers Comp. - Ed Tech III 9-12	$ -	$ 63.63	$ 63.63
100-2100-1000-527300-95	Workers Comp. - Substitutes K-8	$ -	$ 6.78	$ 6.78
100-2100-1000-527300-99	Workers Comp. - Substitutes 9-12	$ -	$ 5.33	$ 5.33
100-2100-1000-529101-95	Teachers Retirement Benefit - K-8	$ -	$ -	$ -
100-2100-1000-529101-99	Teachers Retirement Benefit - 9-12	$ -	$ -	$ -
100-0000-2213-525100-95	Tuition Reimbursement K-8	$ 3,860.00	$ 1,374.00	$ (2,486.00)
100-0000-2213-525100-99	Tuition Reimbursement 9-12	$ -	$ 1,080.00	$ 1,080.00
100-2100-1000-558000-95	Travel Reimbursement K-8	$ -	$ 300.00	$ 300.00
100-2100-1000-558000-99	Travel Reimbursement 9-12	$ -	$ 100.00	$ 100.00
100-2100-1000-561000-95	Instructional Supplies K-8	$ 975.20	$ 329.00	$ (646.20)
100-2100-1000-561000-99	Instructional Supplies 9-12	$ -	$ 280.00	$ 280.00
100-2100-1000-564000-95	Books & Periodicals K-8	$ 1,554.40	$ 838.00	$ (716.40)
100-2100-1000-564000-99	Books & Periodicals 9-12	$ -	$ 342.00	$ 342.00
100-2100-1000-566000-95	Audio/Visual K-8	$ 301.00	$ 159.00	$ (142.00)
100-2100-1000-566000-99	Audio/Visual 9-12	$ -	$ 136.00	$ 136.00
100-2100-1000-573000-95	Equipment - K-8	$ -	$ 105.00	$ 105.00
100-2100-1000-573000-99	Equipment 9-12	$ -	$ 90.00	$ 90.00
100-2100-1000-581000-95	Dues & Fees K-8	$ 1,020.00	$ 589.00	$ (431.00)

100-2100-1000-581000-99	Dues & Fees 9-12	$	-	$	361.00	$	361.00
100-2200-1000-510100-95	Salaries - Teacher Resource Room K-8	$	57,630.00	$	25,175.00	$	(32,455.00)
100-2200-1000-510100-99	Salaries - Teacher Resource Room 9-12	$	-	$	52,637.00	$	52,637.00
100-2200-1000-521100-95	Group Health Insurance K-8	$	25,734.32	$	3,102.24	$	(22,632.08)
100-2200-1000-521100-99	Group Health Insurance 9-12	$	-	$	6,204.47	$	6,204.47
100-2200-1000-522100-95	MEDI - Teachers K-8	$	1,712.68	$	-	$	(1,712.68)
100-2200-1000-522100-99	MEDI - Teachers 9-12	$	-	$	763.24	$	763.24
100-2200-1000-526100-95	Unemployment - Teachers Resource Rm K-8	$	471.25	$	60.00	$	(411.25)
100-2200-1000-526100-99	Unemployment - Teachers Resource Rm 9-12	$	-	$	60.00	$	60.00
100-2200-1000-527100-95	Workers Comp. - Teachers Resource Rm K-8	$	-	$	125.88	$	125.88
100-2200-1000-527100-99	Workers Comp. - Teacher Resource Rm 9-12	$	-	$	263.19	$	263.19
100-2500-2330-510400-95	Director - Special Ed K-8	$	2,679.68	$	1,420.50	$	(1,259.18)
100-2500-2330-510400-99	Director - Special Ed 9-12	$	-	$	1,420.50	$	1,420.50
100-2500-2330-522400-95	MEDI Sp. Ed. Director K-8	$	-	$	-	$	-
100-2500-2330-526400-95	Unemployment Sp. Ed. Director K-8	$	-	$	7.10	$	7.10
100-2500-2330-526400-99	Unemployment Sp. Ed. Director 9-12	$	-	$	7.10	$	7.10
100-2500-2330-527400-95	Workers Comp Director Sp Ed K-8	$	-	$	7.10	$	7.10
100-2500-2330-527400-99	Workers Comp Director Sp Ed 9-12	$	-	$	7.10	$	7.10
100-2500-2330-533000-95	Professional Development - K-8	$	-	$	540.00	$	540.00
100-2500-2330-533000-99	Professional Development - 9-12	$	-	$	1,260.00	$	1,260.00
100-2500-2330-532000-95	Professional Services K-8	$	5,429.84	$	2,545.50	$	(2,884.34)
100-2500-2330-532000-99	Professional Services 9-12	$	-	$	2,545.50	$	2,545.50
100-2500-2330-581000-95	Dues & Fees K-8	$	-	$	350.00	$	350.00
100-2500-2330-581000-99	Dues & Fees 9-12	$	-	$	300.00	$	300.00
100-2800-1000-510230-95	Speech Audiology Ed Tech III K-8	$	18,057.10	$	5,590.00	$	(12,467.10)
100-2800-1000-510230-99	Speech Audiology Ed Tech III - 9-12	$	-	$	4,392.00	$	4,392.00
100-2800-1000-522200-99	MEDI/SS - Speech/Audio Ed Tech III 9-12	$	-	$	81.06	$	81.06
100-2800-1000-522230-95	MEDI/SS - Speech/Audio Ed Tech III K-8	$	1,495.80	$	63.68	$	(1,432.12)
100-2800-1000-526200-99	Unemployment - Sp/Audio Ed Tech III 9-12	$	-	$	27.95	$	27.95
100-2800-1000-526230-95	Unemployment - Sp/Audio Ed Tech III K-8	$	-	$	21.96	$	21.96
100-2800-1000-527200-95	Workers Comp. - Sp/Audio Ed Tech III K-8	$	-	$	27.95	$	27.95
100-2800-1000-527200-99	Workers Comp. - Sp/Audio Ed Tech III 9-1	$	-	$	21.96	$	21.96
100-2800-2213-525100-95	Speech Tuition Reimbursement K-8	$	-	$	389.00	$	389.00
100-2800-2213-525100-99	Speech Tuition Reimbursement 9-12	$	-	$	331.00	$	331.00
100-2800-1000-533000-95	Professional Development - K-8	$	-	$	560.00	$	560.00
100-2800-1000-533000-99	Professional Development - 9-12	$	-	$	440.00	$	440.00

100-2800-2150-534400-95	Speech Contracted Services K-8	$	-	$	3,960.00	$	3,960.00
100-2800-2150-534400-99	Speech Contracted Services 9-12	$	-	$	3,960.00	$	3,960.00
100-2800-2150-561000-95	Instructional Supplies K-8	$	-	$	60.00	$	60.00
100-2800-2150-561000-99	Instructional Supplies 9-12	$	-	$	52.00	$	52.00
100-2800-2150-564000-95	Books & Periodicals K-8	$	-	$	86.00	$	86.00
100-2800-2150-564000-99	Books & Periodicals 9-12	$	-	$	74.00	$	74.00
100-2800-2150-581000-95	Dues & Fees K-12	$	-	$	28.00	$	28.00
100-2800-2150-581000-99	Dues & Fees 9-12	$	-	$	22.00	$	22.00
Total Special Ed. Expense		**$**	**184,920.37**	**$**	**173,557.94**	**$**	**(11,362.43)**

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EXHIBIT C – TRANSPORTATION

Transportation Analysis:

PLEASE SEE ATTACHED SHEET LABELLED EXHIBIT C – TRANSPORTATION

Narrative:
Reductions are difficult for the following reasons:

- Our "Onshore Island" status provides few choices in the purchasing of diesel fuel and contracted services to provide our busing services as we do NOT own our own bus fleet.
- The MSAD 12 School Board is committed to providing transportation services to students that attend Forest Hills Consolidated School. That commitment includes daily runs, and an after school bus to enable students to seek extra help, participate in clubs and co-curricular activities and to be full members of their educational community.

EXHIBIT C - TRANSPORTATION

Vehicle Operation	FY 08-09 budget	FY 09-10 budget	Variance
100-0000-2700-551400-90 Purchased Transportation	$ 68,478.96	$ 61,734.03	$ (6,744.93)
Vehicle Operation Total	**$ 68,478.96**	**$ 61,734.03**	$ (6,744.93)

FY 09 & FY 10 Assurances

P.L. 207, Chapter 240, Part XXXX – 36 (6)(F) states that ". . . the projected expenditures in FY 2008-2009 for system administration, transportation, special education, and facilities and maintenance will not have an adverse impact on the instructional program."

The MSAD 12 School Board has thoroughly examined its educational needs and has evaluated its services and costs associated with doing business in Jackman and Moose River, Maine. The School Board and the community are fully committed to offering a program of studies that meets the requirements of the Maine Learning Results as well as offering a well-rounded educational opportunity for all MSAD 12 children.

The projected expenditures in FY 2008-2009 and FY 2009-2010 for system administration, transportation, special education, and facilities and maintenance will not have an adverse impact on the instructional programs offered by our excellent school system.