

| 2013-14  |     |          |                  |                             |                                    |                              |                                    |   |             | EPS                                  | EPS  |  |   |   |  |                   |                   |                                 |  |
|--|-----|----------|------------------|-----------------------------|------------------------------------|------------------------------|------------------------------------|---|-------------|--------------------------------------|--|--|---|---|--|-------------------|-------------------|---------------------------------|--|
| STEP 6 - EPS SPECIAL EDUCATION ALLOCATION -- includes ESTIMATED High Cost Out-of-District Adjustment |     |          |                  |                             |                                    |                              |                                    |   |             | Special Education                    | Special Education  |  |   |   |  |                   |                   |                                 |  |
| Cells in Yellow Need Data, Unshaded and darkly shaded Columns are Updated Automatically              |     |          |                  |                             |                                    |                              |                                    |   |             | Allocations                          | Allocations  |  |   |   |  |                   |                   |                                 |  |
|  |     |          |                  |                             |                                    |                              |                                    |   |             | prior to                             | after  |  |   |   |  |                   |                   |                                 |  |
|  |     |          |                  |                             |                                    |                              |                                    |   |             | Maintenance of                       | Maintenance of   |  |   |   |  |                   |                   |                                 |  |
|  |     |          |                  |                             |                                    |                              |                                    |   |             | Effort Adjustment                    | Effort Adjustment  |  |   |   |  |                   |                   |                                 |  |
| EPS Special Educator Allocation Calculation  |     |          |                  |                             |                                    |                              |                                    |   |             | EPS Maintenance of Effort Adjustment |  |  |   |   |  |                   |                   |                                 |  |
| MEDMS  | AOS | sau code | District         | Step 1<br>Base<br>Component | Step 2<br>Prevalence<br>Adjustment | Step 3<br>Size<br>Adjustment | Step 4<br>High Cost-In<br>District | Step 5<br>High Cost Out-<br>of-District | Total       | 2011-12<br>Federal<br>Revenues       | 2011-12<br>Federal<br>Revenues<br>Inflated to<br>2012-13 | 2012-13<br>Federal<br>Revenues<br>Inflated to<br>2013-14 | EPS Estimate<br>Excluding Federal<br>Revenues | 2011-12 Actual<br>State/Local<br>Expenditures | 2011-12 Actual<br>State/Local<br>Expenditures<br>Exclude<br>Medicaid | Old<br>Adjustment | Old<br>Allocation | EPS<br>Maintenance<br>of Effort | Adjusted EPS<br>Special Education<br>Allocation -- ED<br>279 Line 32 |
| 1000   |     | 2        | Acton            | \$435,591                   | \$40,656                           | \$0                          | \$20,154                           | \$0                                     | \$496,401   | \$69,278                             | \$70,040   | \$70,810   | \$425,591                                     | \$680,932                                     | \$650,907  | \$225,316         | \$650,907         | \$206,449                       | \$632,040  |
| 1001   | 877 | 5        | Alexander        | \$30,616                    | \$0                                | \$8,880                      | \$0                                | \$0                                     | \$39,496    | \$22,984                             | \$23,237   | \$23,493   | \$16,003                                      | \$22,030                                      | \$22,030   | \$6,027           | \$22,030          | \$6,027                         | \$22,030   |
| 1004   |     | 14       | Appleton         | \$145,044                   | \$0                                | \$42,066                     | \$0                                | \$0                                     | \$187,110   | \$59,143                             | \$59,794   | \$60,452   | \$126,658                                     | \$204,936                                     | \$204,936  | \$78,278          | \$204,936         | \$78,278                        | \$204,936  |
| 1007   |     | 20       | Auburn           | \$4,418,524                 | \$158,334                          | \$0                          | \$536,767                          | \$125,233                               | \$5,238,858 | \$1,013,682                          | \$1,024,832  | \$1,036,105  | \$4,202,753                                   | \$6,493,655                                   | \$6,332,976  | \$2,130,223       | \$6,332,976       | \$2,058,837                     | \$6,261,590  |
| 1008   |     | 21       | Augusta          | \$2,630,457                 | \$130,075                          | \$0                          | \$313,314                          | \$6,140                                 | \$3,079,986 | \$608,021                            | \$614,709  | \$621,471  | \$2,458,515                                   | \$3,245,080                                   | \$3,152,279  | \$693,764         | \$3,152,279       | \$621,939                       | \$3,080,454  |
| 1009   | 890 | 24       | Baileysville     | \$238,240                   | \$0                                | \$0                          | \$0                                | \$898                                   | \$239,138   | \$63,731                             | \$64,432   | \$65,141   | \$173,997                                     | \$260,185                                     | \$260,185  | \$86,188          | \$260,185         | \$86,188                        | \$260,185  |
| 1010   | 848 | 26       | Bancroft         | \$15,564                    | \$0                                | \$6,771                      | \$0                                | \$0                                     | \$22,335    | \$0                                  | \$0  | \$0  | \$22,335                                      | \$1,512                                       | \$1,512  | \$0               | \$22,335          | \$0                             | \$22,335   |
| 1011   |     | 27       | Bangor           | \$4,796,327                 | \$143,472                          | \$0                          | \$801,890                          | \$108,722                               | \$5,850,411 | \$317,449                            | \$320,940  | \$324,470  | \$5,525,941                                   | \$5,752,199                                   | \$5,482,459  | \$0               | \$5,525,941       | \$0                             | \$5,525,941  |
| 1012   | 891 | 28       | Bar Harbor       | \$405,600                   | \$0                                | \$0                          | \$4,705                            | \$2,980                                 | \$413,285   | \$99,772                             | \$100,869  | \$101,979  | \$311,306                                     | \$684,610                                     | \$684,610  | \$373,304         | \$684,610         | \$373,304                       | \$684,610  |
| 1014   |     | 31       | Beals            | \$51,512                    | \$1,916                            | \$16,803                     | \$0                                | \$0                                     | \$70,231    | \$13,710                             | \$13,861   | \$14,013   | \$56,218                                      | \$103,496                                     | \$103,496  | \$47,278          | \$103,496         | \$47,278                        | \$103,496  |
| 1015   |     | 32       | Beddington       | \$0                         | \$0                                | \$0                          | \$0                                | \$0                                     | \$0         | \$0                                  | \$0  | \$0  | \$0   | \$0   | \$0  | \$0               | \$0               | \$0                             | \$0  |
| 1016   |     | 40       | Biddeford        | \$3,234,168                 | \$122,208                          | \$0                          | \$291,584                          | \$246,894                               | \$3,894,854 | \$653,551                            | \$660,740  | \$668,008  | \$3,226,846                                   | \$5,126,533                                   | \$5,085,643  | \$1,858,797       | \$5,085,643       | \$1,858,797                     | \$5,085,643  |
| 1017   |     | 44       | Blue Hill        | \$300,808                   | \$0                                | \$0                          | \$0                                | \$11,277                                | \$312,085   | \$87,172                             | \$88,131   | \$89,100   | \$222,985                                     | \$440,649                                     | \$440,649  | \$217,664         | \$440,649         | \$217,664                       | \$440,649  |
| 1018   |     | 49       | Bowbank          | \$0                         | \$0                                | \$0                          | \$0                                | \$0                                     | \$0         | \$0                                  | \$0  | \$0  | \$0   | \$0   | \$0  | \$0               | \$0               | \$0                             | \$0  |
| 1020   | 893 | 52       | Bremen           | \$26,346                    | \$0                                | \$7,641                      | \$0                                | \$0                                     | \$33,987    | \$0                                  | \$0  | \$0  | \$33,987                                      | \$20,365                                      | \$20,365   | \$0               | \$33,987          | \$0                             | \$33,987   |
| 1021   |     | 53       | Brewer           | \$1,448,120                 | \$0                                | \$0                          | \$173,787                          | \$26,180                                | \$1,648,087 | \$354,846                            | \$358,750  | \$362,696  | \$1,285,391                                   | \$2,039,986                                   | \$2,036,874  | \$751,483         | \$2,036,874       | \$570,428                       | \$1,855,819  |
| 1022   | 899 | 54       | Bridgewater      | \$80,872                    | \$0                                | \$23,452                     | \$0                                | \$0                                     | \$104,324   | \$546                                | \$552  | \$558  | \$103,766                                     | \$15,823                                      | \$15,823   | \$0               | \$103,766         | \$0                             | \$103,766  |
| 1023   | 893 | 57       | Bristol          | \$327,783                   | \$0                                | \$0                          | \$0                                | \$4,406                                 | \$332,189   | \$0                                  | \$0  | \$0  | \$332,189                                     | \$416,574                                     | \$416,574  | \$84,385          | \$416,574         | \$84,385                        | \$416,574  |
| 1024   |     | 58       | Brooklin         | \$94,860                    | \$4,704                            | \$32,088                     | \$5,179                            | \$0                                     | \$136,831   | \$26,093                             | \$26,380   | \$26,670   | \$110,161                                     | \$200,909                                     | \$200,909  | \$90,748          | \$200,909         | \$30,475                        | \$140,636  |
| 1025   |     | 60       | Brooksville      | \$118,804                   | \$10,100                           | \$44,298                     | \$0                                | \$0                                     | \$173,202   | \$0                                  | \$0  | \$0  | \$173,202                                     | \$5,082                                       | \$5,082  | \$0               | \$173,202         | \$0                             | \$173,202  |
| 1026   |     | 63       | Brunswick        | \$3,131,646                 | \$118,492                          | \$0                          | \$365,469                          | \$0                                     | \$3,615,607 | \$582,244                            | \$588,649  | \$595,124  | \$3,020,483                                   | \$3,774,503                                   | \$3,711,238  | \$690,755         | \$3,711,238       | \$690,755                       | \$3,711,238  |
| 1028   | 877 | 70       | Calais           | \$329,346                   | \$0                                | \$0                          | \$61,401                           | \$0                                     | \$390,747   | \$118,474                            | \$119,778  | \$121,096  | \$269,651                                     | \$857,016                                     | \$288,391  | \$18,740          | \$288,391         | \$0                             | \$269,651  |
| 1029   |     | 75       | Cape Elizabeth   | \$1,449,240                 | \$0                                | \$0                          | \$174,886                          | \$206,320                               | \$1,830,446 | \$140,452                            | \$141,997  | \$143,559  | \$1,686,887                                   | \$2,818,395                                   | \$2,693,395  | \$1,006,508       | \$2,693,395       | \$673,616                       | \$2,360,503  |
| 3131   |     | 76       | Caratunk         | \$0                         | \$0                                | \$0                          | \$0                                | \$0                                     | \$0         | \$0                                  | \$0  | \$0  | \$0   | \$0   | \$0  | \$0               | \$0               | \$0                             | \$0  |
| 1031   | 890 | 79       | Carroll Plt.     | \$23,760                    | \$0                                | \$9,188                      | \$0                                | \$0                                     | \$32,948    | \$931                                | \$941  | \$951  | \$31,997                                      | \$11,265                                      | \$11,265   | \$0               | \$31,997          | \$0                             | \$31,997   |
| 1032   |     | 83       | Castine          | \$92,906                    | \$0                                | \$26,939                     | \$0                                | \$0                                     | \$119,845   | \$0                                  | \$0  | \$0  | \$119,845                                     | \$1,250                                       | \$1,250  | \$0               | \$119,845         | \$0                             | \$119,845  |
| 1033   |     | 85       | Caswell          | \$46,676                    | \$0                                | \$13,538                     | \$0                                | \$0                                     | \$60,214    | \$21,675                             | \$21,913   | \$22,154   | \$38,060                                      | \$35,617                                      | \$35,617   | \$0               | \$38,060          | \$0                             | \$38,060   |
| 1035   | 877 | 89       | Charlotte        | \$52,773                    | \$0                                | \$15,302                     | \$6,021                            | \$0                                     | \$74,096    | \$3,908                              | \$3,951  | \$3,994  | \$70,102                                      | \$108,397                                     | \$86,003   | \$15,901          | \$86,003          | \$5,151                         | \$75,253   |
| 1038   | 890 | 100      | Cooper           | \$14,940                    | \$0                                | \$4,332                      | \$0                                | \$0                                     | \$19,272    | \$0                                  | \$0  | \$0  | \$19,272                                      | \$0   | \$0  | \$0               | \$19,272          | \$0                             | \$19,272   |
| 1039   |     | 101      | Coplin Plt.      | \$0                         | \$0                                | \$0                          | \$0                                | \$0                                     | \$0         | \$0                                  | \$0  | \$0  | \$0   | \$0   | \$0  | \$0               | \$0               | \$0                             | \$0  |
| 1040   | 891 | 106      | Cranberry Isles  | \$16,376                    | \$0                                | \$4,750                      | \$0                                | \$0                                     | \$21,126    | \$4,391                              | \$4,439  | \$4,488  | \$16,638                                      | \$21,071                                      | \$21,071   | \$4,433           | \$21,071          | \$4,433                         | \$21,071   |
| 1041   | 877 | 107      | Crawford         | \$8,000                     | \$0                                | \$2,320                      | \$0                                | \$0                                     | \$10,320    | \$0                                  | \$0  | \$0  | \$10,320                                      | \$10,049                                      | \$10,049   | \$0               | \$10,320          | \$0                             | \$10,320   |
| 3136   | 896 | 111      | Cutler           | \$68,121                    | \$0                                | \$19,755                     | \$0                                | \$0                                     | \$87,876    | \$0                                  | \$0  | \$0  | \$87,876                                      | \$127,225                                     | \$125,718  | \$37,842          | \$125,718         | \$14,984                        | \$102,860  |
| 1043   | 893 | 114      | Damariscotta     | \$61,348                    | \$0                                | \$17,794                     | \$0                                | \$0                                     | \$79,142    | \$0                                  | \$0  | \$0  | \$79,142                                      | \$153,704                                     | \$153,704  | \$74,562          | \$153,704         | \$55,349                        | \$134,491  |
| 1045   |     | 117      | Deblois          | \$0                         | \$0                                | \$0                          | \$0                                | \$0                                     | \$0         | \$0                                  | \$0  | \$0  | \$0   | \$0   | \$0  | \$0               | \$0               | \$0                             | \$0  |
| 1046   | 847 | 118      | Dedham           | \$274,923                   | \$0                                | \$0                          | \$4,705                            | \$0                                     | \$279,628   | \$13,868                             | \$14,021   | \$14,175   | \$265,453                                     | \$302,034                                     | \$302,034  | \$36,581          | \$302,034         | \$36,581                        | \$302,034  |
| 1047   |     | 121      | Dennistown Plt.  | \$0                         | \$0                                | \$0                          | \$0                                | \$0                                     | \$0         | \$0                                  | \$0  | \$0  | \$0   | \$0   | \$0  | \$0               | \$0               | \$0                             | \$0  |
| 1048   | 877 | 122      | Dennysville      | \$30,204                    | \$0                                | \$8,760                      | \$0                                | \$0                                     | \$38,964    | \$2,700                              | \$2,730  | \$2,760  | \$36,204                                      | \$35,049                                      | \$35,049   | \$0               | \$36,204          | \$0                             | \$36,204   |
| 1050   | 890 | 129      | Drew Plt.        | \$0                         | \$0                                | \$0                          | \$0                                | \$0                                     | \$0         | \$158                                | \$160  | \$162  | -\$162  | \$498   | \$498  | \$660             | \$498             | \$162                           | \$0  |
| 3129   | 896 | 135      | East Machias     | \$253,708                   | \$19,980                           | \$0                          | \$0                                | \$0                                     | \$273,688   | \$9,376                              | \$9,479  | \$9,583  | \$264,105                                     | \$270,748                                     | \$263,043  | \$0               | \$264,105         | \$0                             | \$264,105  |
| 1052   | 866 | 136      | East Millinocket | \$253,902                   | \$16,030                           | \$0                          | \$42,401                           | \$0                                     | \$312,333   | \$73,768                             | \$74,579   | \$75,399   | \$236,934                                     | \$410,722                                     | \$401,022  | \$164,088         | \$401,022         | \$164,088                       | \$401,022  |
| 1053   |     | 137      | Easton           | \$232,200                   | \$46,060                           | \$0                          | \$0                                | \$0                                     | \$278,260   | \$67,510                             | \$68,252   | \$69,003   | \$209,257                                     | \$250,744                                     | \$250,744  | \$41,487          | \$250,744         | \$41,487                        | \$250,744  |
| 1054   | 877 | 138      | Eastport         | \$114,416                   | \$12,768                           | \$0                          | \$18,591                           | \$0                                     | \$145,775   | \$20,768                             | \$20,997   | \$21,228   | \$124,547                                     | \$329,338                                     | \$308,005  | \$183,458         | \$308,005         | \$126,420                       | \$250,967  |
| 1055   | 898 | 140      | Edgecomb         | \$193,959                   | \$2,510                            | \$0                          | \$0                                | \$0                                     | \$196,469   | \$39,312                             | \$39,744   | \$40,181   | \$156,288                                     | \$345,503                                     | \$345,503  | \$189,215         | \$345,503         | \$175,395                       | \$331,683  |
| 1057   |     | 151      | Falmouth         | \$1,811,960                 | \$0                                | \$0                          | \$105,210                          | \$101,301                               | \$2,018,471 | \$227,851                            | \$230,357  | \$232,891  | \$1,785,580                                   | \$2,722,174                                   | \$2,722,174  | \$936,594         | \$2,722,174       | \$659,336                       | \$2,444,916  |
| 1058   | 897 | 154      | Fayette          | \$119,370                   | \$0                                | \$34,620                     | \$0                                | \$0                                     | \$153,990   | \$32,234                             | \$32,589   | \$32,947   | \$121,043                                     | \$147,608                                     | \$147,608  | \$26,565          | \$147,608         | \$26,565                        | \$147,608  |
| 1061   | 898 | 167      | Georgetown       | \$140,896                   | \$0                                | \$40,868                     | \$0                                | \$0                                     | \$181,764   | \$24,599                             | \$24,870   | \$25,144   | \$156,620                                     | \$183,744                                     | \$183,744  | \$27,124          | \$183,744         | \$27,124                        | \$183,744  |
| 1062   |     | 168      | Gilead           | \$23,442                    | \$0                                | \$6,798                      | \$0                                | \$0                                     | \$30,240    | \$0                                  | \$0  | \$0  | \$30,240                                      | \$0   | \$0  | \$0               | \$30,240          | \$0                             | \$30,240   |
| 1064   |     | 170      | Glenwood Plt.    | \$0                         | \$0                                | \$0                          | \$0                                | \$0                                     | \$0         | \$0                                  | \$0  | \$0  | \$0   | \$0   | \$0  | \$0               | \$0               | \$0                             | \$0  |
| 1065   |     | 171      | Gorham           | \$2,741,830                 | \$0                                | \$0                          | \$237,367                          | \$65,596                                | \$3,044,793 | \$664,468                            | \$671,778  | \$679,168  | \$2,365,625                                   | \$3,894,259                                   | \$3,894,259  | \$1,528,634       | \$3,894,259       | \$1,239,277                     | \$3,604,902  |
| 1067   | 862 | 174      | Grand Isle       | \$43,405                    | \$0                                | \$12,585                     | \$0                                | \$0                                     | \$55,990    | \$0                                  | \$0  | \$0  | \$55,990                                      | \$0   | \$0  | \$0               | \$55,990          | \$0                             | \$55,990   |
| 1068   | 890 | 175      | Gr Lake Str Plt. | \$7,055                     | \$0                                | \$2,046                      | \$0                                | \$0                                     | \$9,101     | \$0                                  | \$0  | \$0  | \$9,101                                       | \$1,643                                       | \$1,643  | \$0               | \$9,101           | \$0                             | \$9,101  |
| 1069   |     | 177      | Greenbush        | \$240,750                   | \$54,924                           | \$0                          | \$11,989                           | \$0                                     | \$307,663   | \$76,540                             | \$77,382   | \$78,233   | \$229,430                                     | \$518,562                                     | \$518,562  | \$289,132         | \$518,562         | \$289,132                       | \$518,562  |

| 2013-14  |     |          |                  |                       |                              |                        |                              |                                  |             |                          | EPS  |  |   | EPS                                     |  |                |                |                                      |   |
|--|-----|----------|------------------|-----------------------|------------------------------|------------------------|------------------------------|----------------------------------|-------------|--------------------------|--|--|---|---|--|----------------|----------------|--------------------------------------|---|
| STEP 6 - EPS SPECIAL EDUCATION ALLOCATION -- includes ESTIMATED High Cost Out-of-District Adjustment |     |          |                  |                       |                              |                        |                              |                                  |             |                          | Special Education Allocations                |  |   | Special Education Allocations           |  |                |                |                                      |   |
| Cells in Yellow Need Data, Unshaded and darkly shaded Columns are Updated Automatically              |     |          |                  |                       |                              |                        |                              |                                  |             |                          | prior to Maintenance of Effort Adjustment    |  |   | after Maintenance of Effort Adjustment  |  |                |                |                                      |   |
| EPS Special Educator Allocation Calculation  |     |          |                  |                       |                              |                        |                              |                                  |             |                          | EPS Maintenance of Effort Adjustment         |  |   |   |  |                |                |                                      |   |
| MEDMS  | AOS | sau code | District         | Step 1 Base Component | Step 2 Prevalence Adjustment | Step 3 Size Adjustment | Step 4 High Cost-In District | Step 5 High Cost Out-of-District | Total       | 2011-12 Federal Revenues | 2011-12 Federal Revenues Inflated to 2012-13 | 2012-13 Federal Revenues Inflated to 2013-14 | EPS Estimate Excluding Federal Revenues | 2011-12 Actual State/Local Expenditures | 2011-12 Actual State/Local Expenditures Exclude Medicaid | Old Adjustment | Old Allocation | EPS Maintenance of Effort Adjustment | Adjusted EPS Special Education Allocation -- ED 279 Line 32 |
| 1070   |     | 180      | Greenville       | \$182,735             | \$0                          | \$0                    | \$4,994                      | \$0                              | \$187,729   | \$69,931                 | \$70,700                                     | \$71,478                                     | \$116,251                               | \$326,440                               | \$325,440  | \$209,189      | \$325,440      | \$209,189                            | \$325,440   |
| 1073   | 894 | 189      | Harmony          | \$157,122             | \$8,904                      | \$0                    | \$4,923                      | \$0                              | \$170,949   | \$36,193                 | \$36,591                                     | \$36,994                                     | \$133,955                               | \$169,405                               | \$158,797  | \$24,842       | \$158,797      | \$0                                  | \$133,955   |
| 1074   |     | 197      | Hermon           | \$924,480             | \$0                          | \$0                    | \$54,707                     | \$11,820                         | \$991,007   | \$110,946                | \$112,166                                    | \$113,400                                    | \$877,607                               | \$891,689                               | \$872,449  | \$0            | \$877,607      | \$0                                  | \$877,607   |
| 1076   |     | 199      | Highland Plt.    | \$8,129               | \$0                          | \$4,714                | \$0                          | \$0                              | \$12,843    | \$0                      | \$0  | \$0  | \$12,843                                | \$0                                     | \$0  | \$0            | \$12,843       | \$0                                  | \$12,843  |
| 1077   |     | 204      | Hope             | \$149,292             | \$0                          | \$43,290               | \$7,067                      | \$439                            | \$200,088   | \$43,398                 | \$43,875                                     | \$44,358                                     | \$155,730                               | \$248,799                               | \$248,799  | \$93,069       | \$248,799      | \$93,069                             | \$248,799   |
| 1078   |     | 210      | Isle Au Haut     | \$8,658               | \$0                          | \$7,533                | \$0                          | \$0                              | \$16,191    | \$2,798                  | \$2,829                                      | \$2,860                                      | \$13,331                                | \$17,333                                | \$17,333   | \$4,002        | \$17,333       | \$0                                  | \$13,331  |
| 1079   |     | 211      | Islesboro        | \$97,992              | \$26,730                     | \$0                    | \$0                          | \$0                              | \$124,722   | \$19,972                 | \$20,192                                     | \$20,414                                     | \$104,308                               | \$139,480                               | \$139,480  | \$35,172       | \$139,480      | \$35,172                             | \$139,480   |
| 1081   | 893 | 215      | Jefferson        | \$379,575             | \$22,590                     | \$0                    | \$0                          | \$24,880                         | \$427,045   | \$0                      | \$0  | \$0  | \$427,045                               | \$598,568                               | \$598,568  | \$171,523      | \$598,568      | \$171,523                            | \$598,568   |
| 1082   | 896 | 216      | Jonesboro        | \$49,630              | \$0                          | \$14,392               | \$0                          | \$0                              | \$64,022    | \$0                      | \$0  | \$0  | \$64,022                                | \$94,990                                | \$94,425   | \$30,403       | \$94,425       | \$30,403                             | \$94,425  |
| 1083   |     | 217      | Jonesport        | \$94,545              | \$0                          | \$27,420               | \$5,504                      | \$16,666                         | \$144,135   | \$19,937                 | \$20,157                                     | \$20,379                                     | \$123,756                               | \$143,098                               | \$143,098  | \$19,342       | \$143,098      | \$19,342                             | \$143,098   |
| 1084   |     | 222      | Kingsbury Plt.   | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$63                                    | \$63   | \$63           | \$63           | \$0                                  | \$0   |
| 1085   |     | 223      | Kittery          | \$1,434,834           | \$0                          | \$0                    | \$152,522                    | \$19,591                         | \$1,606,947 | \$247,194                | \$249,913                                    | \$252,662                                    | \$1,354,285                             | \$2,808,691                             | \$2,749,714  | \$1,395,429    | \$2,749,714    | \$1,329,170                          | \$2,683,455   |
| 3104   |     | 226      | Lake View Pt.    | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$0                                     | \$0  | \$0            | \$0            | \$0                                  | \$0   |
| 1086   | 890 | 227      | Lakeville        | \$15,970              | \$0                          | \$6,948                | \$0                          | \$0                              | \$22,918    | \$277                    | \$280  | \$283  | \$22,635                                | \$872                                   | \$872  | \$0            | \$22,635       | \$0                                  | \$22,635  |
| 1088   |     | 233      | Lewiston         | \$5,911,257           | \$127,792                    | \$0                    | \$713,973                    | \$663,240                        | \$7,416,262 | \$894,635                | \$904,476                                    | \$914,425                                    | \$6,501,837                             | \$11,196,116                            | \$11,046,326   | \$4,544,489    | \$11,046,326   | \$4,544,489                          | \$11,046,326  |
| 1090   |     | 239      | Lincoln Plt.     | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$0                                     | \$0  | \$0            | \$0            | \$0                                  | \$0   |
| 1091   |     | 240      | Lincolntonville  | \$221,884             | \$0                          | \$0                    | \$11,524                     | \$0                              | \$233,408   | \$67,286                 | \$68,026                                     | \$68,774                                     | \$164,634                               | \$270,123                               | \$270,123  | \$105,489      | \$270,123      | \$105,489                            | \$270,123   |
| 1092   |     | 242      | Lisbon           | \$1,395,780           | \$0                          | \$0                    | \$33,390                     | \$46,867                         | \$1,476,037 | \$84,416                 | \$85,344                                     | \$86,283                                     | \$1,389,754                             | \$1,975,498                             | \$1,943,064  | \$553,310      | \$1,943,064    | \$369,232                            | \$1,758,986   |
| 1094   | 891 | 247      | Frenchboro       | \$6,668               | \$0                          | \$1,934                | \$0                          | \$0                              | \$8,602     | \$1,879                  | \$1,900                                      | \$1,921                                      | \$6,681                                 | \$5,843                                 | \$5,843  | \$0            | \$6,681        | \$0                                  | \$6,681   |
| 3130   |     | 249      | Lowell           | \$14,828              | \$0                          | \$4,300                | \$0                          | \$0                              | \$19,128    | \$0                      | \$0  | \$0  | \$19,128                                | \$0                                     | \$0  | \$0            | \$19,128       | \$0                                  | \$19,128  |
| 1095   | 896 | 253      | Machias          | \$323,488             | \$0                          | \$0                    | \$12,041                     | \$0                              | \$335,529   | \$242,744                | \$245,415                                    | \$248,115                                    | \$87,414                                | \$309,680                               | \$306,179  | \$218,765      | \$306,179      | \$211,961                            | \$299,375   |
| 3137   | 896 | 254      | Machiasport      | \$85,812              | \$0                          | \$24,888               | \$0                          | \$0                              | \$110,700   | \$0                      | \$0  | \$0  | \$110,700                               | \$117,613                               | \$112,009  | \$1,309        | \$112,009      | \$0                                  | \$110,700   |
| 1096   | 890 | 255      | Macwahoc Plt.    | \$7,458               | \$0                          | \$4,326                | \$0                          | \$0                              | \$11,784    | \$277                    | \$280  | \$283  | \$11,501                                | \$871                                   | \$871  | \$0            | \$11,501       | \$0                                  | \$11,501  |
| 1097   | 862 | 256      | Madawaska        | \$625,752             | \$0                          | \$0                    | \$18,010                     | \$0                              | \$643,762   | \$85,714                 | \$86,657                                     | \$87,610                                     | \$556,152                               | \$697,556                               | \$683,180  | \$127,028      | \$683,180      | \$117,669                            | \$673,821   |
| 1102   | 896 | 263      | Marshfield       | \$45,750              | \$0                          | \$13,266               | \$0                          | \$0                              | \$59,016    | \$0                      | \$0  | \$0  | \$59,016                                | \$50,349                                | \$49,953   | \$0            | \$59,016       | \$0                                  | \$59,016  |
| 1104   | 890 | 270      | Meddybemps       | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$237                                   | \$237  | \$237          | \$237          | \$0                                  | \$0   |
| 1105   | 866 | 271      | Medway           | \$202,878             | \$4,472                      | \$0                    | \$0                          | \$0                              | \$207,350   | \$81,655                 | \$82,553                                     | \$83,461                                     | \$123,889                               | \$178,414                               | \$174,403  | \$50,514       | \$174,403      | \$50,514                             | \$174,403   |
| 1106   |     | 276      | Millford         | \$498,019             | \$0                          | \$0                    | \$10,726                     | \$36,480                         | \$545,225   | \$84,218                 | \$85,144                                     | \$86,081                                     | \$459,144                               | \$771,719                               | \$771,719  | \$312,575      | \$771,719      | \$263,577                            | \$722,721   |
| 1107   |     | 277      | Millinocket      | \$544,800             | \$25,932                     | \$0                    | \$77,584                     | \$0                              | \$648,316   | \$137,980                | \$139,498                                    | \$141,032                                    | \$507,284                               | \$759,603                               | \$582,827  | \$75,543       | \$582,827      | \$43,868                             | \$551,152   |
| 1109   |     | 280      | Monhegan Plt     | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$20,790                                | \$20,790   | \$0            | \$20,790       | \$0                                  | \$0   |
| 1112   | 891 | 291      | Mount Desert     | \$173,418             | \$0                          | \$0                    | \$0                          | \$0                              | \$173,418   | \$40,578                 | \$41,024                                     | \$41,475                                     | \$131,943                               | \$394,818                               | \$394,818  | \$262,875      | \$394,818      | \$213,523                            | \$345,466   |
| 1114   |     | 294      | Nashville Plt.   | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$0                                     | \$0  | \$0            | \$0            | \$0                                  | \$0   |
| 1115   | 893 | 297      | Newcastle        | \$52,464              | \$0                          | \$15,216               | \$0                          | \$0                              | \$67,680    | \$0                      | \$0  | \$0  | \$67,680                                | \$51,893                                | \$51,893   | \$0            | \$67,680       | \$0                                  | \$67,680  |
| 1116   |     | 305      | New Sweden       | \$78,360              | \$4,664                      | \$27,264               | \$0                          | \$0                              | \$110,288   | \$0                      | \$0  | \$0  | \$110,288                               | \$149,350                               | \$144,422  | \$34,134       | \$144,422      | \$5,249                              | \$115,537   |
| 1117   | 893 | 307      | Nobleboro        | \$246,123             | \$7,575                      | \$0                    | \$0                          | \$22,480                         | \$276,178   | \$1,161                  | \$1,173                                      | \$1,186                                      | \$274,992                               | \$285,878                               | \$285,878  | \$10,886       | \$285,878      | \$10,886                             | \$285,878   |
| 1118   | 896 | 310      | Northfield       | \$14,660              | \$0                          | \$4,252                | \$0                          | \$0                              | \$18,912    | \$0                      | \$0  | \$0  | \$18,912                                | \$7,365                                 | \$7,175  | \$0            | \$18,912       | \$0                                  | \$18,912  |
| 1121   | 848 | 322      | Orient           | \$15,196              | \$0                          | \$4,406                | \$0                          | \$0                              | \$19,602    | \$0                      | \$0  | \$0  | \$19,602                                | \$4,537                                 | \$4,537  | \$0            | \$19,602       | \$0                                  | \$19,602  |
| 1124   | 847 | 325      | Orrington        | \$555,490             | \$0                          | \$0                    | \$17,793                     | \$0                              | \$573,283   | \$167,396                | \$169,238                                    | \$171,100                                    | \$402,183                               | \$573,075                               | \$571,933  | \$169,750      | \$571,933      | \$128,898                            | \$531,081   |
| 1125   |     | 327      | Otis             | \$68,589              | \$0                          | \$19,890               | \$0                          | \$0                              | \$88,479    | \$0                      | \$0  | \$0  | \$88,479                                | \$40,608                                | \$40,608   | \$0            | \$88,479       | \$0                                  | \$88,479  |
| 1127   | 877 | 339      | Pembroke         | \$134,349             | \$0                          | \$38,969               | \$12,041                     | \$0                              | \$185,359   | \$31,046                 | \$31,388                                     | \$31,733                                     | \$153,626                               | \$255,157                               | \$233,848  | \$80,222       | \$233,848      | \$80,222                             | \$233,848   |
| 1128   |     | 340      | Penobscot        | \$88,935              | \$0                          | \$25,795               | \$0                          | \$39,140                         | \$153,870   | \$0                      | \$0  | \$0  | \$153,870                               | \$18,414                                | \$18,414   | \$0            | \$153,870      | \$0                                  | \$153,870   |
| 1129   | 877 | 342      | Perry            | \$143,157             | \$2,028                      | \$0                    | \$7,067                      | \$0                              | \$152,252   | \$8,696                  | \$8,792                                      | \$8,889                                      | \$143,363                               | \$234,683                               | \$208,537  | \$65,174       | \$208,537      | \$65,174                             | \$208,537   |
| 1132   |     | 348      | Pleasant Rdge Pl | \$7,820               | \$0                          | \$4,536                | \$0                          | \$0                              | \$12,356    | \$0                      | \$0  | \$0  | \$12,356                                | \$23,477                                | \$23,477   | \$11,121       | \$23,477       | \$0                                  | \$23,477  |
| 3208   |     | 351      | Portage Lake     | \$28,420              | \$0                          | \$8,240                | \$0                          | \$0                              | \$36,660    | \$11,134                 | \$11,257                                     | \$11,381                                     | \$25,279                                | \$29,879                                | \$29,879   | \$4,600        | \$29,879       | \$0                                  | \$29,879  |
| 1134   |     | 353      | Portland         | \$8,751,000           | \$0                          | \$0                    | \$849,116                    | \$0                              | \$9,600,116 | \$1,464,277              | \$1,480,384                                  | \$1,496,668                                  | \$8,103,448                             | \$11,423,194                            | \$11,423,194   | \$3,319,746    | \$11,423,194   | \$3,319,746                          | \$11,423,194  |
| 1135   |     | 355      | Long Island      | \$47,615              | \$2,834                      | \$16,572               | \$0                          | \$0                              | \$67,021    | \$0                      | \$0  | \$0  | \$67,021                                | \$37,820                                | \$37,820   | \$0            | \$67,021       | \$0                                  | \$67,021  |
| 1136   | 890 | 357      | Princeton        | \$131,688             | \$21,770                     | \$0                    | \$5,504                      | \$4,720                          | \$163,682   | \$26,273                 | \$26,562                                     | \$26,854                                     | \$136,828                               | \$96,472                                | \$96,472   | \$0            | \$136,828      | \$0                                  | \$136,828   |
| 1141   | 890 | 364      | Reed Plt.        | \$16,086              | \$9,572                      | \$13,992               | \$0                          | \$0                              | \$39,650    | \$713                    | \$721  | \$729  | \$38,921                                | \$14,110                                | \$14,110   | \$0            | \$38,921       | \$0                                  | \$38,921  |
| 1143   | 877 | 367      | Robbinston       | \$77,121              | \$0                          | \$22,363               | \$4,923                      | \$0                              | \$104,407   | \$23,377                 | \$23,634                                     | \$23,894                                     | \$80,513                                | \$126,549                               | \$124,749  | \$44,236       | \$124,749      | \$33,841                             | \$114,354   |
| 1145   | 896 | 371      | Roque Bluffs     | \$37,685              | \$8,972                      | \$19,674               | \$0                          | \$0                              | \$66,331    | \$0                      | \$0  | \$0  | \$66,331                                | \$109,538                               | \$108,268  | \$41,937       | \$108,268      | \$41,937                             | \$108,268   |
| 1148   |     | 381      | Sanford          | \$3,741,837           | \$408,524                    | \$0                    | \$666,562                    | \$217,920                        | \$5,034,843 | \$877,249                | \$886,899                                    | \$896,655                                    | \$4,138,188                             | \$4,305,587                             | \$4,305,587  | \$167,399      | \$4,305,587    | \$167,399                            | \$4,305,587   |
| 1149   |     | 383      | Scarborough      | \$3,507,735           | \$0                          | \$0                    | \$454,788                    | \$97,899                         | \$4,060,422 | \$513,981                | \$519,635                                    | \$525,351                                    | \$3,535,071                             | \$5,509,609                             | \$5,469,466  | \$1,934,395    | \$5,469,466    | \$1,934,395                          | \$5,469,466   |
| 3109   |     | 388      | Seboeis Plt.     | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$0                                     | \$0  | \$0            | \$0            | \$0                                  | \$0   |

| 2013-14  |     |          |                  |                       |                              |                        |                              |                                  |             |                          | EPS  |  |   | EPS                                     |  |                |                |                                      |   |
|--|-----|----------|------------------|-----------------------|------------------------------|------------------------|------------------------------|----------------------------------|-------------|--------------------------|--|--|---|---|--|----------------|----------------|--------------------------------------|---|
| STEP 6 - EPS SPECIAL EDUCATION ALLOCATION -- includes ESTIMATED High Cost Out-of-District Adjustment |     |          |                  |                       |                              |                        |                              |                                  |             |                          | Special Education Allocations                |  |   | Special Education Allocations           |  |                |                |                                      |   |
| Cells in Yellow Need Data, Unshaded and darkly shaded Columns are Updated Automatically              |     |          |                  |                       |                              |                        |                              |                                  |             |                          | prior to Maintenance of Effort Adjustment    |  |   | after Maintenance of Effort Adjustment  |  |                |                |                                      |   |
| EPS Special Educator Allocation Calculation  |     |          |                  |                       |                              |                        |                              |                                  |             |                          | EPS Maintenance of Effort Adjustment         |  |   |   |  |                |                |                                      |   |
| MEDMS  | AOS | sau code | District         | Step 1 Base Component | Step 2 Prevalence Adjustment | Step 3 Size Adjustment | Step 4 High Cost-In District | Step 5 High Cost Out-of-District | Total       | 2011-12 Federal Revenues | 2011-12 Federal Revenues Inflated to 2012-13 | 2012-13 Federal Revenues Inflated to 2013-14 | EPS Estimate Excluding Federal Revenues | 2011-12 Actual State/Local Expenditures | 2011-12 Actual State/Local Expenditures Exclude Medicaid | Old Adjustment | Old Allocation | EPS Maintenance of Effort Adjustment | Adjusted EPS Special Education Allocation -- ED 279 Line 32 |
| 1150   |     | 389      | Sedgwick         | \$124,304             | \$0                          | \$36,048               | \$6,021                      | \$0                              | \$166,373   | \$41,253                 | \$41,707                                     | \$42,166                                     | \$124,207                               | \$254,459                               | \$254,459  | \$130,252      | \$254,459      | \$130,252                            | \$254,459   |
| 1151   |     | 392      | Shirley          | \$16,102              | \$0                          | \$9,340                | \$0                          | \$0                              | \$25,442    | \$0                      | \$0  | \$0  | \$25,442                                | \$9,176                                 | \$9,176  | \$0            | \$25,442       | \$0                                  | \$25,442  |
| 1153   | 893 | 401      | South Bristol    | \$85,090              | \$0                          | \$24,680               | \$6,021                      | \$0                              | \$115,791   | \$0                      | \$0  | \$0  | \$115,791                               | \$162,682                               | \$162,682  | \$46,891       | \$162,682      | \$46,891                             | \$162,682   |
| 1154   | 898 | 402      | Southport        | \$57,708              | \$0                          | \$16,737               | \$0                          | \$0                              | \$74,445    | \$13,524                 | \$13,673                                     | \$13,823                                     | \$60,622                                | \$86,100                                | \$86,100   | \$25,478       | \$86,100       | \$6,345                              | \$66,967  |
| 1155   |     | 403      | South Portland   | \$4,216,076           | \$150,472                    | \$0                    | \$335,229                    | \$26,796                         | \$4,728,573 | \$608,817                | \$615,514                                    | \$622,285                                    | \$4,106,288                             | \$6,982,886                             | \$6,902,222  | \$2,795,934    | \$6,902,222    | \$2,782,762                          | \$6,889,050   |
| 1156   | 891 | 405      | Southwest Harbor | \$174,342             | \$17,290                     | \$0                    | \$12,041                     | \$0                              | \$203,673   | \$38,094                 | \$38,513                                     | \$38,937                                     | \$164,736                               | \$416,158                               | \$416,158  | \$251,422      | \$416,158      | \$199,402                            | \$364,138   |
| 1159   |     | 420      | Surry            | \$177,192             | \$0                          | \$0                    | \$13,087                     | \$64,138                         | \$254,417   | \$16,412                 | \$16,593                                     | \$16,776                                     | \$237,641                               | \$556,835                               | \$556,835  | \$319,194      | \$556,835      | \$319,194                            | \$556,835   |
| 1160   |     | 424      | Talmadge         | \$7,426               | \$0                          | \$4,308                | \$0                          | \$0                              | \$11,734    | \$0                      | \$0  | \$0  | \$11,734                                | \$8,843                                 | \$8,843  | \$0            | \$11,734       | \$0                                  | \$11,734  |
| 1161   |     | 426      | The Forks Plt.   | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$0                                     | \$0  | \$0            | \$0            | \$0                                  | \$0   |
| 1162   | 891 | 430      | Tremont          | \$136,494             | \$4,512                      | \$0                    | \$4,923                      | \$0                              | \$145,929   | \$37,812                 | \$38,228                                     | \$38,649                                     | \$107,280                               | \$241,039                               | \$241,039  | \$133,759      | \$241,039      | \$133,759                            | \$241,039   |
| 1163   | 891 | 431      | Trenton          | \$195,624             | \$46,094                     | \$0                    | \$19,108                     | \$0                              | \$260,826   | \$45,934                 | \$46,439                                     | \$46,950                                     | \$213,876                               | \$400,783                               | \$400,783  | \$186,907      | \$400,783      | \$186,907                            | \$400,783   |
| 1164   |     | 436      | Upton            | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$0                                     | \$0  | \$0            | \$0            | \$0                                  | \$0   |
| 1165   |     | 438      | Vanceboro        | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$6,981                  | \$7,058                                      | \$7,136                                      | \$7,136                                 | \$8,862                                 | \$8,862  | \$15,998       | \$8,862        | \$7,136                              | \$0   |
| 1166   | 892 | 439      | Vassalboro       | \$754,400             | \$0                          | \$0                    | \$10,360                     | \$14,370                         | \$779,130   | \$157,212                | \$158,942                                    | \$160,690                                    | \$618,440                               | \$847,533                               | \$847,533  | \$229,093      | \$847,533      | \$229,093                            | \$847,533   |
| 1168   |     | 445      | Waite            | \$7,802               | \$0                          | \$4,526                | \$0                          | \$0                              | \$12,328    | \$0                      | \$0  | \$0  | \$12,328                                | \$20,400                                | \$20,400   | \$8,072        | \$20,400       | \$8,072                              | \$20,400  |
| 1170   | 892 | 456      | Waterville       | \$2,282,420           | \$260,295                    | \$0                    | \$113,058                    | \$22,112                         | \$2,677,885 | \$470,832                | \$476,011                                    | \$481,247                                    | \$2,196,638                             | \$2,750,089                             | \$2,750,089  | \$553,451      | \$2,750,089    | \$475,884                            | \$2,672,522   |
| 1173   | 896 | 463      | Wesley           | \$7,036               | \$0                          | \$2,040                | \$0                          | \$0                              | \$9,076     | \$0                      | \$0  | \$0  | \$9,076                                 | \$4,639                                 | \$4,639  | \$0            | \$9,076        | \$0                                  | \$9,076   |
| 1175   |     | 465      | Westbrook        | \$3,219,203           | \$73,689                     | \$0                    | \$302,579                    | \$15,282                         | \$3,610,753 | \$421,909                | \$426,550                                    | \$431,242                                    | \$3,179,511                             | \$3,331,315                             | \$3,331,315  | \$151,804      | \$3,331,315    | \$151,804                            | \$3,331,315   |
| 3106   |     | 467      | West Forks       | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$0                                     | \$0  | \$0            | \$0            | \$0                                  | \$0   |
| 1176   |     | 469      | Westmanland      | \$0                   | \$0                          | \$0                    | \$0                          | \$0                              | \$0         | \$0                      | \$0  | \$0  | \$0                                     | \$0                                     | \$0  | \$0            | \$0            | \$0                                  | \$0   |
| 3138   | 896 | 474      | Whiting          | \$31,840              | \$0                          | \$9,232                | \$0                          | \$0                              | \$41,072    | \$0                      | \$0  | \$0  | \$41,072                                | \$26,847                                | \$26,847   | \$0            | \$41,072       | \$0                                  | \$41,072  |
| 1179   | 896 | 475      | Whitneyville     | \$30,320              | \$0                          | \$8,792                | \$0                          | \$0                              | \$39,112    | \$0                      | \$0  | \$0  | \$39,112                                | \$18,780                                | \$18,780   | \$0            | \$39,112       | \$0                                  | \$39,112  |
| 1180   |     | 476      | Willimantic      | \$7,824               | \$0                          | \$2,269                | \$0                          | \$0                              | \$10,093    | \$0                      | \$0  | \$992  | \$10,093                                | \$992                                   | \$992  | \$0            | \$10,093       | \$0                                  | \$10,093  |
| 1183   | 892 | 481      | Winslow          | \$1,433,104           | \$0                          | \$0                    | \$74,450                     | \$0                              | \$1,507,554 | \$311,306                | \$314,730                                    | \$318,192                                    | \$1,189,362                             | \$1,616,286                             | \$1,616,286  | \$426,924      | \$1,616,286    | \$426,924                            | \$1,616,286   |
| 1185   | 897 | 485      | Winthrop         | \$834,967             | \$0                          | \$0                    | \$64,815                     | \$0                              | \$899,782   | \$172,857                | \$174,759                                    | \$176,681                                    | \$723,101                               | \$1,380,839                             | \$1,373,436  | \$650,335      | \$1,373,436    | \$526,602                            | \$1,249,703   |
| 1187   |     | 487      | Woodland         | \$213,270             | \$14,805                     | \$0                    | \$0                          | \$0                              | \$228,075   | \$51,635                 | \$52,203                                     | \$52,777                                     | \$175,298                               | \$280,425                               | \$267,907  | \$92,609       | \$267,907      | \$92,609                             | \$267,907   |
| 1188   | 866 | 489      | Woodville        | \$29,104              | \$8,660                      | \$16,880               | \$0                          | \$0                              | \$54,644    | \$19,992                 | \$20,212                                     | \$20,434                                     | \$34,210                                | \$4,007                                 | \$3,516  | \$0            | \$34,210       | \$0                                  | \$34,210  |
| 1190   |     | 491      | Yarmouth         | \$1,216,859           | \$0                          | \$0                    | \$77,832                     | \$10,740                         | \$1,305,431 | \$68,683                 | \$69,439                                     | \$70,203                                     | \$1,235,228                             | \$2,381,015                             | \$2,381,015  | \$1,145,787    | \$2,381,015    | \$1,145,787                          | \$2,381,015   |
| 1191   |     | 492      | York             | \$2,217,228           | \$0                          | \$0                    | \$65,347                     | \$238,437                        | \$2,521,012 | \$312,688                | \$316,127                                    | \$319,604                                    | \$2,201,408                             | \$3,703,833                             | \$3,701,505  | \$1,500,097    | \$3,701,505    | \$1,500,097                          | \$3,701,505   |
| 1192   | 877 | 493      | Baring Plt.      | \$24,945              | \$0                          | \$7,233                | \$0                          | \$0                              | \$32,178    | \$0                      | \$0  | \$0  | \$32,178                                | \$34,075                                | \$34,075   | \$1,897        | \$34,075       | \$0                                  | \$32,178  |
| 1193   |     | 495      | Medford          | \$39,445              | \$2,348                      | \$13,728               | \$0                          | \$0                              | \$55,521    | \$0                      | \$0  | \$0  | \$55,521                                | \$0                                     | \$0  | \$0            | \$55,521       | \$0                                  | \$55,521  |
| 1194   |     | 496      | Carrabasset Val  | \$66,264              | \$2,465                      | \$21,618               | \$0                          | \$0                              | \$90,347    | \$0                      | \$0  | \$0  | \$90,347                                | \$0                                     | \$0  | \$0            | \$90,347       | \$0                                  | \$90,347  |
| 1195   |     | 497      | Beaver Cove      | \$7,966               | \$0                          | \$2,310                | \$0                          | \$0                              | \$10,276    | \$0                      | \$0  | \$0  | \$10,276                                | \$2,275                                 | \$2,275  | \$0            | \$10,276       | \$0                                  | \$10,276  |
| 3149   |     | 499      | Chebeague Island | \$54,084              | \$0                          | \$15,684               | \$0                          | \$0                              | \$69,768    | \$0                      | \$0  | \$0  | \$69,768                                | \$37,356                                | \$37,356   | \$0            | \$69,768       | \$0                                  | \$69,768  |
| 1196   |     | 501      | RSU 79/MSAD 01   | \$2,119,572           | \$94,710                     | \$0                    | \$23,762                     | \$2,292                          | \$2,240,336 | \$106,443                | \$107,614                                    | \$108,798                                    | \$2,131,538                             | \$2,041,675                             | \$2,041,675  | \$0            | \$2,131,538    | \$0                                  | \$2,131,538   |
| 1197   |     | 503      | RSU 03/MSAD 03   | \$1,669,905           | \$196,435                    | \$0                    | \$195,781                    | \$18,260                         | \$2,080,381 | \$342,232                | \$345,996                                    | \$349,802                                    | \$1,730,579                             | \$2,215,733                             | \$2,215,733  | \$485,154      | \$2,215,733    | \$455,998                            | \$2,186,577   |
| 1198   |     | 504      | RSU 80/MSAD 04   | \$763,040             | \$0                          | \$0                    | \$47,312                     | \$0                              | \$810,352   | \$197,678                | \$199,853                                    | \$202,051                                    | \$608,301                               | \$663,925                               | \$642,554  | \$34,253       | \$642,554      | \$34,252                             | \$642,553   |
| 1200   |     | 506      | RSU 06/MSAD 06   | \$4,988,580           | \$273,813                    | \$0                    | \$339,269                    | \$74,201                         | \$5,675,863 | \$936,092                | \$946,389                                    | \$956,799                                    | \$4,719,064                             | \$6,140,452                             | \$6,035,501  | \$1,316,437    | \$6,035,501    | \$1,316,437                          | \$6,035,501   |
| 1201   |     | 507      | RSU 07/MSAD 07   | \$57,281              | \$0                          | \$16,611               | \$0                          | \$0                              | \$73,892    | \$0                      | \$0  | \$0  | \$73,892                                | \$126,093                               | \$126,093  | \$52,201       | \$126,093      | \$36,439                             | \$110,331   |
| 1202   |     | 508      | RSU 08/MSAD 08   | \$236,656             | \$17,605                     | \$0                    | \$0                          | \$0                              | \$254,261   | \$2,546                  | \$2,574                                      | \$2,602                                      | \$251,659                               | \$201,100                               | \$201,100  | \$0            | \$251,659      | \$0                                  | \$251,659   |
| 1204   | 895 | 510      | MSAD 10          | \$16,252              | \$0                          | \$4,714                | \$0                          | \$0                              | \$20,966    | \$0                      | \$0  | \$0  | \$20,966                                | \$15,545                                | \$15,545   | \$0            | \$20,966       | \$0                                  | \$20,966  |
| 1205   |     | 511      | RSU 11/MSAD 11   | \$2,326,380           | \$0                          | \$0                    | \$94,749                     | \$29,538                         | \$2,450,667 | \$495,788                | \$501,241                                    | \$506,755                                    | \$1,943,912                             | \$2,394,256                             | \$2,322,377  | \$378,465      | \$2,322,377    | \$200,960                            | \$2,144,872   |
| 1206   |     | 512      | RSU 82/MSAD 12   | \$129,552             | \$0                          | \$37,568               | \$0                          | \$0                              | \$174,120   | \$52,556                 | \$53,134                                     | \$53,718                                     | \$113,402                               | \$127,780                               | \$127,780  | \$0            | \$127,780      | \$0                                  | \$113,402   |
| 1207   |     | 513      | RSU 83/MSAD 13   | \$217,504             | \$30,056                     | \$0                    | \$0                          | \$13,190                         | \$260,750   | \$0                      | \$0  | \$0  | \$260,750                               | \$377,032                               | \$367,641  | \$106,891      | \$367,641      | \$74,212                             | \$334,962   |
| 1208   | 848 | 514      | RSU 84/MSAD 14   | \$126,864             | \$23,590                     | \$0                    | \$23,813                     | \$0                              | \$174,267   | \$38,763                 | \$39,189                                     | \$39,620                                     | \$134,647                               | \$114,977                               | \$106,177  | \$0            | \$134,647      | \$0                                  | \$134,647   |
| 1209   |     | 515      | RSU 15/MSAD 15   | \$2,374,152           | \$0                          | \$0                    | \$212,723                    | \$62,392                         | \$2,649,267 | \$393,962                | \$398,296                                    | \$402,677                                    | \$2,246,590                             | \$2,399,961                             | \$2,240,649  | \$0            | \$2,246,590    | \$0                                  | \$2,246,590   |
| 1211   |     | 517      | RSU 17/MSAD 17   | \$4,117,680           | \$9,500                      | \$0                    | \$430,230                    | \$11,753                         | \$4,569,163 | \$812,167                | \$821,101                                    | \$830,133                                    | \$3,739,030                             | \$3,694,797                             | \$3,597,733  | \$0            | \$3,739,030    | \$0                                  | \$3,739,030   |
| 1213   | 877 | 519      | RSU 85/MSAD 19   | \$137,769             | \$4,316                      | \$0                    | \$6,021                      | \$0                              | \$148,106   | \$66,933                 | \$67,669                                     | \$68,413                                     | \$79,693                                | \$251,136                               | \$251,136  | \$171,443      | \$251,136      | \$171,442                            | \$251,135   |
| 1214   | 899 | 520      | RSU 86/MSAD 20   | \$611,720             | \$11,100                     | \$0                    | \$36,900                     | \$6,720                          | \$666,440   | \$2,070                  | \$2,093                                      | \$2,116                                      | \$664,324                               | \$735,148                               | \$695,866  | \$31,542       | \$695,866      | \$0                                  | \$664,324   |
| 1216   |     | 522      | RSU 22/MSAD 22   | \$2,798,587           | \$80,941                     | \$0                    | \$169,042                    | \$22,253                         | \$3,070,823 | \$346,211                | \$350,020                                    | \$353,870                                    | \$2,716,953                             | \$3,837,859                             | \$3,834,586  | \$1,117,633    | \$3,834,586    | \$871,562                            | \$3,588,515   |
| 1217   |     | 523      | RSU 87/MSAD 23   | \$881,948             | \$0                          | \$0                    | \$34,962                     | \$103,843                        | \$1,020,753 | \$37,326                 | \$37,736                                     | \$38,151                                     | \$982,602                               | \$828,427                               | \$794,451  | \$0            | \$982,602      | \$0                                  | \$982,602   |
| 1218   |     | 524      | RSU 88/MSAD 24   | \$260,890             | \$0                          | \$0                    | \$30,102                     | \$14,540                         | \$305,532   | \$15,725                 | \$15,898                                     | \$16,073                                     | \$289,459                               | \$361,533                               | \$361,533  | \$72,074       | \$361,533      | \$72,074                             | \$361,533   |
| 1221   | 895 | 527      | MSAD 27          | \$1,160,445           | \$33,810                     | \$0                    | \$11,015                     | \$0                              | \$1,205,270 | \$241,789                | \$244,448                                    | \$247,137                                    | \$958,133                               | \$1,456,208                             | \$1,456,208  | \$498,075      | \$1,456,208    | \$498,075                            | \$1,456,208   |

| 2013-14  |     |          |                 |                       |                              |                        |                              |                                  |             |                          | EPS Special Education Allocations                                       |  |   | EPS Maintenance of Effort Adjustment    |  |                | EPS Special Education Allocations after Maintenance of Effort Adjustment |                                      |   |
|--|-----|----------|-----------------|-----------------------|------------------------------|------------------------|------------------------------|----------------------------------|-------------|--------------------------|---|--|---|---|--|----------------|--|--------------------------------------|---|
| STEP 6 - EPS SPECIAL EDUCATION ALLOCATION -- includes ESTIMATED High Cost Out-of-District Adjustment |     |          |                 |                       |                              |                        |                              |                                  |             |                          | Special Education Allocations prior to Maintenance of Effort Adjustment |  |   | EPS Maintenance of Effort Adjustment    |  |                | Adjusted EPS Special Education Allocation -- ED 279 Line 32              |                                      |   |
| Cells in Yellow Need Data, Unshaded and darkly shaded Columns are Updated Automatically              |     |          |                 |                       |                              |                        |                              |                                  |             |                          |   |  |   |   |  |                |  |                                      |   |
| EPS Special Educator Allocation Calculation  |     |          |                 |                       |                              |                        |                              |                                  |             |                          | EPS Maintenance of Effort Adjustment                                    |  |   |   |  |                |  |                                      |   |
| MEDMS  | AOS | sau code | District        | Step 1 Base Component | Step 2 Prevalence Adjustment | Step 3 Size Adjustment | Step 4 High Cost-In District | Step 5 High Cost Out-of-District | Total       | 2011-12 Federal Revenues | 2011-12 Federal Revenues Inflated to 2012-13                            | 2012-13 Federal Revenues Inflated to 2013-14 | EPS Estimate Excluding Federal Revenues | 2011-12 Actual State/Local Expenditures | 2011-12 Actual State/Local Expenditures Exclude Medicaid | Old Adjustment | Old Allocation   | EPS Maintenance of Effort Adjustment | Adjusted EPS Special Education Allocation -- ED 279 Line 32 |
| 1222   |     | 528      | RSU 28/MSAD 28  | \$848,430             | \$0                          | \$0                    | \$29,791                     | \$3,740                          | \$881,961   | \$75,449                 | \$76,279  | \$77,118                                     | \$804,843                               | \$1,476,420                             | \$1,475,035  | \$670,192      | \$1,475,035  | \$655,442                            | \$1,460,285   |
| 1223   |     | 529      | RSU 29/MSAD 29  | \$1,492,400           | \$24,420                     | \$0                    | \$100,224                    | \$65                             | \$1,617,109 | \$0                      | \$0   | \$0  | \$1,617,109                             | \$1,459,955                             | \$1,459,955  | \$0            | \$1,617,109  | \$0                                  | \$1,617,109   |
| 1224   | 890 | 530      | RSU 30/MSAD 30  | \$269,892             | \$0                          | \$0                    | \$22,767                     | \$0                              | \$292,659   | \$75,134                 | \$75,961  | \$76,797                                     | \$215,862                               | \$487,405                               | \$427,918  | \$212,056      | \$427,918  | \$188,283                            | \$404,145   |
| 1225   | 843 | 531      | RSU 31/MSAD 31  | \$585,710             | \$63,585                     | \$0                    | \$83,344                     | \$0                              | \$732,639   | \$111,266                | \$112,490   | \$113,727                                    | \$618,912                               | \$798,699                               | \$783,617  | \$164,705      | \$783,617  | \$157,023                            | \$775,935   |
| 1226   |     | 532      | RSU 32/MSAD 32  | \$305,214             | \$31,680                     | \$0                    | \$0                          | \$0                              | \$336,894   | \$92,633                 | \$93,652  | \$94,682                                     | \$242,212                               | \$248,580                               | \$248,580  | \$6,368        | \$248,580  | \$6,368                              | \$248,580   |
| 1227   |     | 533      | RSU 33/MSAD 33  | \$281,089             | \$9,044                      | \$0                    | \$4,705                      | \$0                              | \$294,838   | \$61,826                 | \$62,506  | \$63,194                                     | \$231,644                               | \$145,429                               | \$139,155  | \$0            | \$231,644  | \$0                                  | \$231,644   |
| 1229   |     | 535      | RSU 35/MSAD 35  | \$2,480,136           | \$0                          | \$0                    | \$112,443                    | \$0                              | \$2,592,579 | \$453,735                | \$458,726   | \$463,772                                    | \$2,128,807                             | \$3,140,512                             | \$3,113,259  | \$984,452      | \$3,113,259  | \$984,452                            | \$3,113,259   |
| 1231   |     | 537      | RSU 37/MSAD 37  | \$812,052             | \$118,561                    | \$0                    | \$49,532                     | \$7,888                          | \$988,033   | \$195,780                | \$197,933   | \$200,110                                    | \$787,923                               | \$1,324,653                             | \$1,295,093  | \$507,170      | \$1,295,093  | \$507,170                            | \$1,295,093   |
| 1234   |     | 540      | RSU 40/MSAD 40  | \$2,182,089           | \$263,958                    | \$0                    | \$338,435                    | \$64,107                         | \$2,848,589 | \$868,180                | \$877,730   | \$887,385                                    | \$1,961,204                             | \$2,983,981                             | \$2,983,981  | \$1,022,777    | \$2,983,981  | \$1,007,316                          | \$2,968,520   |
| 1235   | 843 | 541      | RSU 41/MSAD 41  | \$808,710             | \$96,264                     | \$0                    | \$127,594                    | \$2,584                          | \$1,035,152 | \$246,842                | \$249,557   | \$252,302                                    | \$782,850                               | \$1,129,347                             | \$1,115,454  | \$332,604      | \$1,115,454  | \$332,604                            | \$1,115,454   |
| 1236   | 899 | 542      | RSU 42/MSAD 42  | \$396,360             | \$21,840                     | \$0                    | \$0                          | \$1,528                          | \$419,728   | \$111,622                | \$112,850   | \$114,091                                    | \$305,637                               | \$512,133                               | \$488,091  | \$182,454      | \$488,091  | \$167,663                            | \$473,300   |
| 1238   |     | 544      | RSU 44/MSAD 44  | \$732,747             | \$0                          | \$0                    | \$76,496                     | \$0                              | \$809,243   | \$176,784                | \$178,728   | \$180,694                                    | \$628,549                               | \$759,296                               | \$759,296  | \$130,747      | \$759,296  | \$43,970                             | \$672,519   |
| 1239   |     | 545      | RSU 45/MSAD 45  | \$414,456             | \$17,616                     | \$0                    | \$20,425                     | \$0                              | \$452,497   | \$31,002                 | \$31,343  | \$31,688                                     | \$420,809                               | \$588,329                               | \$581,442  | \$160,633      | \$581,442  | \$160,633                            | \$581,442   |
| 1240   | 894 | 546      | MSAD 46         | \$1,124,784           | \$30,212                     | \$0                    | \$114,689                    | \$0                              | \$1,269,685 | \$251,347                | \$254,112   | \$256,907                                    | \$1,012,778                             | \$1,256,678                             | \$1,125,616  | \$112,838      | \$1,125,616  | \$112,838                            | \$1,125,616   |
| 1243   |     | 549      | RSU 49/MSAD 49  | \$2,750,706           | \$74,183                     | \$0                    | \$80,761                     | \$41,127                         | \$2,946,777 | \$651,664                | \$658,833   | \$666,080                                    | \$2,280,697                             | \$3,365,285                             | \$3,332,116  | \$1,051,419    | \$3,332,116  | \$922,601                            | \$3,203,298   |
| 1245   |     | 551      | RSU 51/MSAD 51  | \$2,693,028           | \$0                          | \$0                    | \$60,359                     | \$12,547                         | \$2,765,934 | \$115,563                | \$116,834   | \$118,119                                    | \$2,647,815                             | \$4,479,546                             | \$4,424,251  | \$1,776,436    | \$4,424,251  | \$1,776,436                          | \$4,424,251   |
| 1246   |     | 552      | RSU 52/MSAD 52  | \$2,445,000           | \$75,175                     | \$0                    | \$130,647                    | \$109,054                        | \$2,759,876 | \$442,043                | \$446,906   | \$451,822                                    | \$2,308,054                             | \$3,386,129                             | \$3,091,129  | \$783,075      | \$3,091,129  | \$640,544                            | \$2,948,598   |
| 1247   |     | 553      | RSU 53/MSAD 53  | \$835,227             | \$0                          | \$0                    | \$0                          | \$0                              | \$835,227   | \$87,252                 | \$88,211  | \$89,181                                     | \$746,046                               | \$1,088,293                             | \$1,086,915  | \$340,869      | \$1,086,915  | \$156,795                            | \$902,841   |
| 1248   |     | 554      | RSU 54/MSAD 54  | \$3,384,360           | \$194,972                    | \$0                    | \$329,102                    | \$28,328                         | \$3,936,762 | \$655,192                | \$662,400   | \$669,686                                    | \$3,267,076                             | \$5,736,817                             | \$5,666,357  | \$2,399,281    | \$5,666,357  | \$2,319,635                          | \$5,586,711   |
| 1249   |     | 555      | RSU 55/MSAD 55  | \$1,043,385           | \$0                          | \$0                    | \$128,524                    | \$94,033                         | \$1,265,942 | \$282,390                | \$285,496   | \$288,636                                    | \$977,306                               | \$1,646,092                             | \$1,553,145  | \$575,839      | \$1,553,145  | \$447,304                            | \$1,424,610   |
| 1251   |     | 557      | RSU 57/MSAD 57  | \$3,944,760           | \$0                          | \$0                    | \$198,967                    | \$242,327                        | \$4,386,054 | \$861,323                | \$870,798   | \$880,377                                    | \$3,505,677                             | \$4,551,573                             | \$3,921,403  | \$415,726      | \$3,921,403  | \$415,726                            | \$3,921,403   |
| 1252   |     | 558      | RSU 58/MSAD 58  | \$721,434             | \$57,888                     | \$0                    | \$35,627                     | \$0                              | \$814,949   | \$163,195                | \$164,990   | \$166,805                                    | \$648,144                               | \$742,950                               | \$742,950  | \$94,806       | \$742,950  | \$94,806                             | \$742,950   |
| 1253   |     | 559      | RSU 59/MSAD 59  | \$1,182,285           | \$2,495                      | \$0                    | \$66,367                     | \$12,236                         | \$1,263,383 | \$227,243                | \$229,743   | \$232,270                                    | \$1,031,113                             | \$1,254,254                             | \$1,227,451  | \$196,338      | \$1,227,451  | \$196,338                            | \$1,227,451   |
| 1254   |     | 560      | RSU 60/MSAD 60  | \$3,961,242           | \$123,552                    | \$0                    | \$398,464                    | \$193,209                        | \$4,676,467 | \$786,626                | \$795,279   | \$804,027                                    | \$3,872,440                             | \$5,205,626                             | \$5,074,461  | \$1,202,021    | \$5,074,461  | \$1,202,021                          | \$5,074,461   |
| 1255   |     | 561      | RSU 61/MSAD 61  | \$2,179,108           | \$82,246                     | \$0                    | \$158,418                    | \$23,344                         | \$2,443,116 | \$248,994                | \$251,733   | \$254,502                                    | \$2,188,614                             | \$3,599,340                             | \$3,345,014  | \$1,156,400    | \$3,345,014  | \$891,245                            | \$3,079,859   |
| 1257   | 881 | 563      | RSU 63/MSAD 63  | \$1,004,445           | \$0                          | \$0                    | \$46,028                     | \$14,640                         | \$1,065,113 | \$220,256                | \$222,679   | \$225,128                                    | \$839,985                               | \$854,623                               | \$854,623  | \$14,638       | \$854,623  | \$14,638                             | \$854,623   |
| 1258   |     | 564      | RSU 64/MSAD 64  | \$799,558             | \$0                          | \$0                    | \$58,808                     | \$79,525                         | \$937,893   | \$276,728                | \$279,772   | \$282,849                                    | \$655,042                               | \$1,360,775                             | \$1,351,997  | \$696,955      | \$1,351,997  | \$591,146                            | \$1,246,188   |
| 1259   |     | 565      | RSU 65/MSAD 65  | \$7,349               | \$0                          | \$2,131                | \$0                          | \$0                              | \$9,480     | \$0                      | \$0   | \$0  | \$9,480                                 | \$30,475                                | \$30,475   | \$20,995       | \$30,475   | \$0                                  | \$9,480   |
| 1261   |     | 568      | RSU 68/MSAD 68  | \$878,801             | \$0                          | \$0                    | \$0                          | \$0                              | \$878,801   | \$529,629                | \$535,455   | \$541,345                                    | \$337,456                               | \$819,688                               | \$819,688  | \$482,232      | \$819,688  | \$454,208                            | \$791,664   |
| 1262   | 848 | 570      | RSU 70/MSAD 70  | \$541,304             | \$0                          | \$0                    | \$26,175                     | \$0                              | \$567,479   | \$110,405                | \$111,620   | \$112,848                                    | \$454,631                               | \$954,783                               | \$954,783  | \$500,152      | \$954,783  | \$414,467                            | \$869,098   |
| 1264   |     | 572      | RSU 72/MSAD 72  | \$1,312,677           | \$0                          | \$0                    | \$30,632                     | \$196,627                        | \$1,539,936 | \$282,166                | \$285,270   | \$288,408                                    | \$1,251,528                             | \$2,181,455                             | \$2,181,436  | \$929,908      | \$2,181,436  | \$929,908                            | \$2,181,436   |
| 1265   |     | 574      | RSU 74/MSAD 74  | \$878,316             | \$56,718                     | \$0                    | \$41,306                     | \$0                              | \$976,340   | \$116,995                | \$118,282   | \$119,583                                    | \$856,757                               | \$1,364,263                             | \$1,359,619  | \$502,862      | \$1,359,619  | \$502,862                            | \$1,359,619   |
| 1266   |     | 575      | RSU 75/MSAD 75  | \$3,396,940           | \$122,435                    | \$0                    | \$629,553                    | \$26,997                         | \$4,175,925 | \$771,737                | \$780,226   | \$788,808                                    | \$3,387,117                             | \$5,694,301                             | \$5,693,178  | \$2,306,061    | \$5,693,178  | \$2,079,841                          | \$5,466,958   |
| 1267   | 891 | 576      | MSAD 76         | \$73,116              | \$0                          | \$21,204               | \$0                          | \$0                              | \$94,320    | \$10,036                 | \$10,146  | \$10,258                                     | \$84,062                                | \$82,613                                | \$82,613   | \$0            | \$84,062   | \$0                                  | \$84,062  |
| 1270   |     | 791      | Indian Island   | \$163,064             | \$0                          | \$0                    | \$0                          | \$0                              | \$163,064   | \$219,993                | \$222,413   | \$224,860                                    | -\$61,796                               | \$262,723                               | \$262,723  | \$324,519      | \$262,723  | \$324,519                            | \$262,723   |
| 1271   |     | 792      | Indian Township | \$204,903             | \$40,644                     | \$0                    | \$20,274                     | \$0                              | \$265,821   | \$359,581                | \$363,537   | \$367,536                                    | -\$101,715                              | \$216,262                               | \$216,262  | \$317,977      | \$216,262  | \$317,977                            | \$216,262   |
| 1272   |     | 793      | Pleasant Point  | \$204,675             | \$36,540                     | \$0                    | \$0                          | \$0                              | \$241,215   | \$278,021                | \$281,079   | \$284,171                                    | -\$42,956                               | \$121,665                               | \$121,665  | \$164,621      | \$121,665  | \$164,621                            | \$121,665   |
| 3152   |     | 801      | RSU 01 - LKRSU  | \$2,733,210           | \$61,392                     | \$0                    | \$109,627                    | \$36,285                         | \$2,940,514 | \$379,337                | \$383,509   | \$387,728                                    | \$2,552,786                             | \$3,444,982                             | \$3,323,107  | \$770,321      | \$3,323,107  | \$770,321                            | \$3,323,107   |
| 3156   |     | 802      | RSU 02          | \$2,591,028           | \$42,840                     | \$0                    | \$105,958                    | \$147,869                        | \$2,887,695 | \$207,278                | \$209,558   | \$211,863                                    | \$2,675,832                             | \$3,010,277                             | \$2,896,730  | \$220,898      | \$2,896,730  | \$220,898                            | \$2,896,730   |
| 3157   |     | 804      | RSU 04          | \$1,540,520           | \$0                          | \$0                    | \$242,175                    | \$70,629                         | \$1,853,324 | \$308,360                | \$311,752   | \$315,181                                    | \$1,538,143                             | \$2,626,835                             | \$2,626,835  | \$1,088,692    | \$2,626,835  | \$1,088,692                          | \$2,626,835   |
| 3158   |     | 805      | RSU 05          | \$2,661,490           | \$10,740                     | \$0                    | \$75,570                     | \$0                              | \$2,747,800 | \$498,914                | \$504,402   | \$509,950                                    | \$2,237,850                             | \$2,699,577                             | \$2,670,657  | \$432,807      | \$2,670,657  | \$432,807                            | \$2,670,657   |
| 3206   |     | 809      | RSU 09          | \$2,655,192           | \$0                          | \$0                    | \$205,005                    | \$20,686                         | \$2,880,883 | \$566,578                | \$572,811   | \$579,112                                    | \$2,301,771                             | \$2,602,953                             | \$2,601,908  | \$300,137      | \$2,601,908  | \$275,743                            | \$2,577,514   |
| 3159   |     | 810      | RSU 10          | \$3,422,811           | \$216,359                    | \$0                    | \$452,527                    | \$37,086                         | \$4,128,783 | \$1,116,127              | \$1,128,404   | \$1,140,816                                  | \$2,987,967                             | \$5,190,765                             | \$4,690,765  | \$1,702,798    | \$4,690,765  | \$1,702,798                          | \$4,690,765   |
| 3160   |     | 812      | RSU 12          | \$2,414,306           | \$188,936                    | \$0                    | \$109,453                    | \$98,453                         | \$2,811,148 | \$278,117                | \$281,176   | \$284,269                                    | \$2,526,879                             | \$2,980,859                             | \$2,962,839  | \$435,960      | \$2,962,839  | \$435,960                            | \$2,962,839   |
| 3161   |     | 813      | RSU 13          | \$2,455,024           | \$202,376                    | \$0                    | \$243,241                    | \$120,377                        | \$3,021,018 | \$189,133                | \$191,213   | \$193,316                                    | \$2,827,702                             | \$3,590,145                             | \$3,590,145  | \$762,443      | \$3,590,145  | \$762,443                            | \$3,590,145   |
| 3162   |     | 814      | RSU 14          | \$3,936,842           | \$0                          | \$0                    | \$281,239                    | \$27,046                         | \$4,245,127 | \$427,297                | \$431,997   | \$436,749                                    | \$3,808,378                             | \$5,040,588                             | \$4,964,766  | \$1,156,388    | \$4,964,766  | \$1,156,387                          | \$4,964,765   |
| 3163   |     | 816      | RSU 16          | \$2,150,118           | \$61,275                     | \$0                    | \$199,710                    | \$58,976                         | \$2,470,079 | \$396,941                | \$401,307   | \$405,721                                    | \$2,064,358                             | \$2,671,809                             | \$2,671,809  | \$607,451      | \$2,671,809  | \$607,451                            | \$2,671,809   |
| 3164   |     | 818      | RSU 18          | \$3,480,764           | \$0                          | \$0                    | \$181,506                    | \$0                              | \$3,662,270 | \$731,416                | \$739,462   | \$747,596                                    | \$2,914,674                             | \$2,839,371                             | \$2,589,371  | \$0            | \$2,914,674  | \$0                                  | \$2,914,674   |
| 3165   |     | 819      | RSU 19          | \$2,584,494           | \$33,735                     | \$0                    | \$128,548                    | \$51,244                         | \$2,798,021 | \$632,155                | \$639,108   | \$646,138                                    | \$2,151,883                             | \$2,830,309                             | \$2,800,309  | \$648,426      | \$2,800,309  | \$648,426                            | \$2,800,309   |
| 3166   |     | 820      | RSU 20          | \$3,067,648           | \$342,378                    | \$0                    | \$243,967                    | \$36,990                         | \$3,690,983 | \$634,134                | \$641,110   | \$648,162                                    | \$3,042,821                             | \$4,585,559                             | \$4,298,281  | \$1,255,460    | \$4,298,281  | \$977,384                            | \$4,020,205   |
| 3167   |     | 821      | RSU 21          | \$3,607,560           | \$89,463                     | \$0                    | \$392,779                    | \$116,334                        | \$4,206,136 | \$540,874                | \$546,824   | \$552,839                                    | \$3,653,297                             | \$4,777,225                             | \$4,703,359  | \$1,050,062    | \$4,703,359  | \$995,875                            | \$4,649,172   |
| 3168   |     | 823      | RSU 23          | \$5,164,885           | \$15,240                     | \$0                    | \$192,862                    | \$163,289                        | \$5,536,276 | \$656,464                | \$663,685   | \$670,986                                    | \$4,865,290                             | \$6,2                                   |  |                |  |                                      |   |

| 2013-14  |     |          |                           |                       |                              |                        |                              |                                  |               |                          |  |  | EPS                                       |   | EPS  |                |                |                                      |   |
|--|-----|----------|---------------------------|-----------------------|------------------------------|------------------------|------------------------------|----------------------------------|---------------|--------------------------|--|--|---|---|--|----------------|----------------|--------------------------------------|---|
| STEP 6 - EPS SPECIAL EDUCATION ALLOCATION -- includes ESTIMATED High Cost Out-of-District Adjustment |     |          |                           |                       |                              |                        |                              |                                  |               |                          |  |  | Special Education Allocations             |   | Special Education Allocations                            |                |                |                                      |   |
| Cells in Yellow Need Data, Unshaded and darkly shaded Columns are Updated Automatically              |     |          |                           |                       |                              |                        |                              |                                  |               |                          |  |  | prior to Maintenance of Effort Adjustment |   | after Maintenance of Effort Adjustment                   |                |                |                                      |   |
| EPS Special Educator Allocation Calculation  |     |          |                           |                       |                              |                        |                              |                                  |               |                          |  |  | EPS Maintenance of Effort Adjustment      |   |  |                |                |                                      |   |
| MEDMS  | AOS | sau code | District                  | Step 1 Base Component | Step 2 Prevalence Adjustment | Step 3 Size Adjustment | Step 4 High Cost-In District | Step 5 High Cost Out-of-District | Total         | 2011-12 Federal Revenues | 2011-12 Federal Revenues Inflated to 2012-13 | 2012-13 Federal Revenues Inflated to 2013-14 | EPS Estimate Excluding Federal Revenues   | 2011-12 Actual State/Local Expenditures | 2011-12 Actual State/Local Expenditures Exclude Medicaid | Old Adjustment | Old Allocation | EPS Maintenance of Effort Adjustment | Adjusted EPS Special Education Allocation -- ED 279 Line 32 |
| 3170   |     | 825      | RSU 25                    | \$1,389,696           | \$98,480                     | \$0                    | \$35,113                     | \$7,955                          | \$1,531,244   | \$350,176                | \$354,028                                    | \$357,922                                    | \$1,173,322                               | \$1,835,328                             | \$1,617,188  | \$443,866      | \$1,617,188    | \$398,524                            | \$1,571,846   |
| 3171   |     | 826      | RSU 26                    | \$1,964,220           | \$23,067                     | \$0                    | \$143,974                    | \$84,960                         | \$2,216,221   | \$354,162                | \$358,058                                    | \$361,997                                    | \$1,854,224                               | \$3,164,573                             | \$3,161,437  | \$1,307,213    | \$3,161,437    | \$1,203,981                          | \$3,058,205   |
| 3172   |     | 834      | RSU 34                    | \$1,663,275           | \$32,006                     | \$0                    | \$98,000                     | \$29,106                         | \$1,822,387   | \$317,212                | \$320,702                                    | \$324,230                                    | \$1,498,157                               | \$1,971,968                             | \$1,971,968  | \$473,811      | \$1,971,968    | \$437,627                            | \$1,935,784   |
| 3173   |     | 838      | RSU 38                    | \$1,081,080           | \$0                          | \$0                    | \$66,892                     | \$0                              | \$1,147,972   | \$321,078                | \$324,610                                    | \$328,181                                    | \$819,791                                 | \$1,344,104                             | \$881,102  | \$61,311       | \$881,102      | \$61,311                             | \$881,102   |
| 3174   |     | 839      | RSU 39                    | \$1,746,311           | \$183,120                    | \$0                    | \$232,612                    | \$0                              | \$2,162,043   | \$315,922                | \$319,397                                    | \$322,910                                    | \$1,839,133                               | \$2,111,690                             | \$2,111,690  | \$272,557      | \$2,111,690    | \$272,557                            | \$2,111,690   |
| 3199   |     | 850      | RSU 50                    | \$768,341             | \$35,666                     | \$0                    | \$55,211                     | \$0                              | \$859,218     | \$309,306                | \$312,709                                    | \$316,149                                    | \$543,069                                 | \$1,375,046                             | \$1,375,046  | \$831,977      |                | \$831,977                            | \$1,375,046   |
| 3175   |     | 867      | RSU 67                    | \$1,106,958           | \$0                          | \$0                    | \$145,871                    | \$0                              | \$1,252,829   | \$0                      | \$0  | \$0  | \$1,252,829                               | \$897,267                               | \$856,296  | \$0            | \$1,252,829    | \$0                                  | \$1,252,829   |
| 3198   |     | 873      | RSU 73                    | \$1,885,464           | \$0                          | \$0                    | \$139,149                    | \$0                              | \$2,024,613   | \$325,760                | \$329,344                                    | \$332,967                                    | \$1,691,646                               | \$2,178,278                             | \$1,981,762  | \$216,109      |                | \$216,109                            | \$1,907,755   |
| 3184   |     | 878      | RSU 78                    | \$207,704             | \$2,207                      | \$0                    | \$16,913                     | \$0                              | \$226,824     | \$43,101                 | \$43,575                                     | \$44,054                                     | \$182,770                                 | \$319,637                               | \$319,637  | \$136,867      | \$319,637      | \$136,867                            | \$319,637   |
| 1281   | 898 | 903      | Boothbay-Boothbay Hbr CSD | \$727,827             | \$78,270                     | \$0                    | \$48,981                     | \$0                              | \$855,078     | \$0                      | \$0  | \$0  | \$855,078                                 | \$963,554                               | \$963,554  | \$108,476      | \$963,554      | \$108,476                            | \$963,554   |
| 1283   | 891 | 907      | Mt Desert CSD             | \$573,568             | \$16,002                     | \$0                    | \$37,970                     | \$0                              | \$627,540     | \$0                      | \$0  | \$0  | \$627,540                                 | \$699,397                               | \$699,397  | \$71,857       | \$699,397      | \$52,430                             | \$679,970   |
| 1284   | 881 | 908      | Airline CSD               | \$29,964              | \$0                          | \$8,688                | \$0                          | \$28,000                         | \$66,652      | \$0                      | \$0  | \$0  | \$66,652                                  | \$74,411                                | \$74,411   | \$7,759        | \$74,411       | \$0                                  | \$66,652  |
| 1288   | 890 | 912      | East Range CSD            | \$23,184              | \$0                          | \$6,723                | \$0                          | \$39,181                         | \$69,088      | \$14,194                 | \$14,350                                     | \$14,508                                     | \$54,580                                  | \$42,817                                | \$12,105   | \$0            | \$54,580       | \$0                                  | \$54,580  |
| 1289   |     | 913      | Deer Isle-Stonington CSD  | \$406,700             | \$19,368                     | \$0                    | \$32,570                     | \$0                              | \$458,638     | \$109,352                | \$110,555                                    | \$111,771                                    | \$346,867                                 | \$913,252                               | \$913,252  | \$566,385      | \$913,252      | \$443,710                            | \$790,577   |
| 1290   | 893 | 914      | Great Salt Bay CSD        | \$455,112             | \$31,434                     | \$0                    | \$23,296                     | \$7,740                          | \$517,582     | \$0                      | \$0  | \$0  | \$517,582                                 | \$628,883                               | \$628,883  | \$111,301      | \$628,883      | \$111,301                            | \$628,883   |
| 1292   |     | 917      | Moosabec CSD              | \$15,866              | \$0                          | \$4,602                | \$0                          | \$0                              | \$20,468      | \$8,864                  | \$8,962                                      | \$9,061                                      | \$11,407                                  | \$48,054                                | \$48,054   | \$36,647       | \$48,054       | \$4,611                              | \$16,018  |
| 1293   |     | 918      | Wells-Ogunquit CSD        | \$1,594,612           | \$0                          | \$0                    | \$124,302                    | \$47,901                         | \$1,766,815   | \$275,001                | \$278,026                                    | \$281,084                                    | \$1,485,731                               | \$2,386,728                             | \$2,355,017  | \$869,286      | \$2,355,017    | \$715,699                            | \$2,201,430   |
| 1294   |     | 919      | Five Town CSD             | \$811,536             | \$0                          | \$0                    | \$52,518                     | \$0                              | \$864,054     | \$16,021                 | \$16,198                                     | \$16,376                                     | \$847,678                                 | \$784,655                               | \$783,854  | \$0            | \$847,678      | \$0                                  | \$847,678   |
| Total  |     |          |                           | \$215,392,910         | \$6,249,476                  | \$1,073,440            | \$17,196,839                 | \$5,283,997                      | \$245,196,662 | \$39,157,595             | \$39,588,329                                 | \$40,023,795                                 | \$205,172,867                             | \$289,182,867                           | \$281,684,831  | \$78,250,015   | \$281,162,888  | \$73,499,099                         | \$278,671,966   |