

2016-17

Maintenance of Effort Adjustment Calculation for Step 6

|       |     |      |                | EPS Special Education Allocations prior to Maintenance of Effort Adjustment |  |  |  |  |   |   |   |  |   |  |                            |   |
|-------|-----|------|----------------|---|--|--|--|--|---|---|---|--|---|--|----------------------------|---|
|       |     |      |                | (1)   | (2)  | (3)  | (4)  | (5)  | (6)   | (7)   | (8)   | (9)  | (10)  | (11)   | (12)                       | (13)  |
|       |     |      |                | EPS Estimate Excluding Federal Revenues<br>see Step 6 EPS                   | 2014-15 Actual State/Local Expenditures from MEDMS Financial as of | 2014-15 Medicaid Revenues from MEDMS Financial as of | 2014-15 Actual State/Local Expenditures Exclude Medicaid<br>Col. 2 minus | 2014 Students w Disabilities (Excluding SACs and State Wards)<br>10/1/2014 EPS | 2014-2015 Per-Pupil Amount<br>Col. 4 divided by | 2015 Pupils with Disabilities (Excluding SACs and State Wards)<br>10/1/2015 EPS | Preliminary Adjusted Expenditures for MOE<br>Col. 6 times | Final Adjusted Expenditures for MOE - not greater than actual expenditures<br>Col. 8 no greater than | Adjusted MOE Based on Per-Pupil Expenditures<br>Col. 9 minus Col. 1 | Loss of High Cost Out-District Students see Maint. Of Effort | Sub-Total<br>Col. 10 minus | Final MOE Adjustment<br>Positive numbers<br>Col. 12 |
| MEDMS | AOS | CODE | District       | SAU Allocation  | 12/30/2015   | 12/30/2015   | 12/30/2015   | Report   | Col. 5  | Report4   | Col. 7  | Col. 4   | If Col. 9 is greater  | Description  | Col. 11                    | Col. 12   |
| 1000  |     | 002  | Acton          | \$422,550   | \$689,090  | \$7,792  | \$681,298  | 56   | \$12,166.04                                     | 52  | \$632,634   | \$632,634  | \$210,084   | \$0  | \$210,084                  | \$210,084   |
| 1001  | 877 | 005  | Alexander      | \$49,712  | \$52,124   | \$0  | \$52,124   | **   | \$7,446.32                                      | **  | \$52,124  | \$52,124   | \$2,412   | \$0  | \$2,412                    | \$2,412   |
| 3238  |     | 012  | Andover        | \$90,769  | \$110,360  | \$2,263  | \$108,097  | 20   | \$5,404.84                                      | 20  | \$108,097   | \$108,097  | \$17,328  | \$0  | \$17,328                   | \$17,328  |
| 1004  |     | 014  | Appleton       | \$116,712   | \$300,458  | \$0  | \$300,458  | 15   | \$20,030.53                                     | 14  | \$280,427   | \$280,427  | \$163,715   | \$0  | \$163,715                  | \$163,715   |
| 3231  |     | 018  | Athens         | \$192,120   | \$190,683  | \$0  | \$190,683  | 25   | \$7,627.33                                      | 19  | \$144,919   | \$144,919  | \$0   | \$0  | \$0                        | \$0   |
| 1007  |     | 020  | Auburn         | \$4,632,607   | \$7,518,406  | \$101,053  | \$7,417,353  | 631  | \$11,754.92                                     | 624   | \$7,335,070   | \$7,335,070  | \$2,702,463   | \$0  | \$2,702,463                | \$2,702,463   |
| 1008  |     | 021  | Augusta        | \$2,393,784   | \$3,602,103  | \$105,924  | \$3,496,178  | 367  | \$9,526.37                                      | 371   | \$3,534,283   | \$3,496,178  | \$1,102,394   | \$0  | \$1,102,394                | \$1,102,394   |
| 1009  | 890 | 024  | Baileyville    | \$208,373   | \$298,461  | \$0  | \$298,461  | 27   | \$11,054.11                                     | 33  | \$364,786   | \$298,461  | \$90,088  | \$0  | \$90,088                   | \$90,088  |
| 1011  |     | 027  | Bangor         | \$5,088,270   | \$6,276,833  | \$180,329  | \$6,096,503  | 603  | \$10,110.29                                     | 582   | \$5,884,189   | \$5,884,189  | \$795,919   | \$0  | \$795,919                  | \$795,919   |
| 1012  | 891 | 028  | Bar Harbor     | \$353,730   | \$968,245  | \$0  | \$968,245  | 55   | \$17,604.46                                     | 62  | \$1,091,477   | \$968,245  | \$614,515   | \$0  | \$614,515                  | \$614,515   |
| 1014  |     | 031  | Beals          | \$71,725  | \$126,146  | \$0  | \$126,146  | 14   | \$9,010.40                                      | 11  | \$99,114  | \$99,114   | \$27,389  | \$0  | \$27,389                   | \$27,389  |
| 1015  |     | 032  | Beddington     | \$0   | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1016  |     | 040  | Biddeford      | \$3,374,798   | \$4,718,892  | \$154,421  | \$4,564,471  | 449  | \$10,165.86                                     | 465   | \$4,727,125   | \$4,564,471  | \$1,189,673   | \$0  | \$1,189,673                | \$1,189,673   |
| 1017  |     | 044  | Blue Hill      | \$347,577   | \$510,692  | \$0  | \$510,692  | 40   | \$12,767.30                                     | 49  | \$625,598   | \$510,692  | \$163,115   | \$0  | \$163,115                  | \$163,115   |
| 1018  |     | 049  | Bowerbank      | \$0   | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1020  | 893 | 052  | Bremen         | \$44,150  | \$52,624   | \$0  | \$52,624   | **   | \$13,156.12                                     | **  | \$65,781  | \$52,624   | \$8,474   | \$0  | \$8,474                    | \$8,474   |
| 1021  |     | 053  | Brewer         | \$1,674,264   | \$2,018,009  | \$18,217   | \$1,999,792  | 185  | \$10,809.68                                     | 208   | \$2,248,413   | \$1,999,792  | \$325,528   | \$0  | \$325,528                  | \$325,528   |
| 1022  | 899 | 054  | Bridgewater    | \$119,899   | \$14,869   | \$0  | \$14,869   | **   | \$1,858.64                                      | 14  | \$26,021  | \$14,869   | \$0   | \$0  | \$0                        | \$0   |
| 3235  |     | 056  | Brighton Pt.   | \$11,855  | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1023  | 893 | 057  | Bristol        | \$337,160   | \$445,212  | \$0  | \$445,212  | 36   | \$12,367.00                                     | 44  | \$544,148   | \$445,212  | \$108,052   | \$0  | \$108,052                  | \$108,052   |
| 1024  |     | 058  | Brooklin       | \$109,291   | \$163,401  | \$0  | \$163,401  | 17   | \$9,611.84                                      | 13  | \$124,954   | \$124,954  | \$15,663  | \$0  | \$15,663                   | \$15,663  |
| 1025  |     | 060  | Brooksville    | \$134,301   | \$125,178  | \$0  | \$125,178  | 14   | \$8,941.31                                      | 13  | \$116,237   | \$116,237  | \$0   | \$0  | \$0                        | \$0   |
| 1026  |     | 063  | Brunswick      | \$3,434,465   | \$4,532,562  | \$37,340   | \$4,495,222  | 409  | \$10,990.76                                     | 399   | \$4,385,313   | \$4,385,313  | \$950,848   | \$0  | \$950,848                  | \$950,848   |
| 1028  | 877 | 070  | Calais         | \$461,988   | \$574,315  | \$107,894  | \$466,421  | 65   | \$7,175.71                                      | 67  | \$480,773   | \$466,421  | \$4,433   | \$0  | \$4,433                    | \$4,433   |
| 1029  |     | 075  | Cape Elizabeth | \$1,416,137   | \$2,978,648  | \$0  | \$2,978,648  | 159  | \$18,733.64                                     | 149   | \$2,791,312   | \$2,791,312  | \$1,375,175   | \$0  | \$1,375,175                | \$1,375,175   |
| 3131  |     | 076  | Caratunk       | \$0   | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1031  | 890 | 079  | Carroll Pt.    | \$36,328  | \$10,218   | \$0  | \$10,218   | **   | \$2,554.54                                      | **  | \$12,773  | \$10,218   | \$0   | \$0  | \$0                        | \$0   |
| 3244  |     | 081  | Cary Pt        | \$25,079  | \$42,436   | \$0  | \$42,436   | **   | \$7,072.65                                      | **  | \$21,218  | \$21,218   | \$0   | \$0  | \$0                        | \$0   |

2016-17

Maintenance of Effort Adjustment Calculation for Step 6

|       |     |      |                  | EPS<br>Special Education<br>Allocations<br>prior to<br>Maintenance of<br>Effort Adjustment<br>(1) | (2)  | (3)   | (4)   | (5)   | (6)  | (7)  | (8)   | (9)  | (10)  | (11)   | (12)                                     | (13)  |
|-------|-----|------|------------------|---|--|---|---|---|--|--|---|--|---|--|--|---|
|       |     |      |                  | EPS Estimate<br>Excluding Federal<br>Revenues<br>see<br>Step 6<br>EPS<br>SAU                      | 2014-15<br>Actual<br>State/Local<br>Expenditures<br>from MEDMS<br>Financial<br>as of | 2014-15<br>Medicaid<br>Revenues<br>from MEDMS<br>Financial<br>as of | 2014-15 Actual<br>State/Local<br>Expenditures<br>Exclude<br>Medicaid<br>Col. 2<br>minus | 2014<br>Students w<br>Disabilities<br>(Excluding<br>SACs and<br>State<br>Wards)<br>10/1/2014<br>EPS | 2014-2015<br>Per-Pupil<br>Amount<br>Col. 4<br>divided by<br>Col. 5 | 2015 Pupils<br>with<br>Disabilities<br>(Excluding<br>SACs and<br>State<br>Wards)<br>10/1/2015<br>EPS | Preliminary<br>Adjusted<br>Expenditures<br>for MOE<br>Col. 6<br>times<br>Col. 7 | Final Adjusted<br>Expenditures<br>for MOE - not<br>greater than<br>actual<br>expenditures<br>Col. 8<br>no greater than<br>Col. 4 | Adjusted MOE<br>Based on Per-Pupil<br>Expenditures<br>Col. 9<br>minus<br>Col. 1<br>If Col. 9 is greater | Loss of High<br>Cost Out-<br>District<br>Students<br>see<br>Maint. Of<br>Effort<br>Description | Sub-Total<br>Col. 10<br>minus<br>Col. 11 | Final MOE<br>Adjustment<br>Positive<br>numbers<br>Col. 12 |
| MEDMS | AOS | CODE | District         |   |  |   |   |   |  |  |   |  |   |  |  |   |
| 1032  |     | 083  | Castine          | \$142,290   | \$147,421  | \$0   | \$147,421   | 13  | \$11,340.04  | 15   | \$170,101   | \$147,421  | \$5,131   | \$0  | \$5,131                                  | \$5,131   |
| 1033  |     | 085  | Caswell          | \$78,950  | \$48,345   | \$932   | \$47,413  | **  | \$4,741.27   | **   | \$47,413  | \$47,413   | \$0   | \$0  | \$0                                      | \$0   |
| 1035  | 877 | 089  | Charlotte        | \$112,993   | \$97,714   | \$32,523  | \$65,191  | **  | \$8,148.84   | 12   | \$97,786  | \$65,191   | \$0   | \$0  | \$0                                      | \$0   |
| 3230  |     | 091  | Cherryfield      | \$150,565   | \$50,991   | \$0   | \$50,991  | 25  | \$2,039.65   | 23   | \$46,912  | \$46,912   | \$0   | \$0  | \$0                                      | \$0   |
| 1038  | 890 | 100  | Cooper           | \$14,878  | \$10,162   | \$0   | \$10,162  | **  | \$5,081.02   | **   | \$10,162  | \$10,162   | \$0   | \$0  | \$0                                      | \$0   |
| 1039  |     | 101  | Coplin Plt.      | \$22,012  | \$0  | \$0   | \$0   | **  | \$0.00   | **   | \$0   | \$0  | \$0   | \$0  | \$0                                      | \$0   |
| 1040  | 891 | 106  | Cranberry Isles  | \$27,583  | \$23,720   | \$0   | \$23,720  | **  | \$11,860.00  | **   | \$35,580  | \$23,720   | \$0   | \$0  | \$0                                      | \$0   |
| 1041  | 877 | 107  | Crawford         | \$0   | \$930  | \$0   | \$930   | **  | \$0.00   | **   | \$0   | \$0  | \$0   | \$0  | \$0                                      | \$0   |
| 3136  | 896 | 111  | Cutler           | \$61,930  | \$162,153  | \$0   | \$162,153   | **  | \$23,164.76  | **   | \$138,989   | \$138,989  | \$77,059  | \$0  | \$77,059                                 | \$77,059  |
| 1043  | 893 | 114  | Damariscotta     | \$171,364   | \$166,371  | \$0   | \$166,371   | 12  | \$13,864.27  | 17   | \$235,693   | \$166,371  | \$0   | \$0  | \$0                                      | \$0   |
| 1044  |     | 116  | Dayton           | \$525,369   | \$675,499  | \$7,268   | \$668,231   | 52  | \$12,850.60  | 58   | \$745,335   | \$668,231  | \$142,862   | \$0  | \$142,862                                | \$142,862   |
| 1045  |     | 117  | Deblois          | \$10,781  | \$0  | \$0   | \$0   | **  | \$0.00   | **   | \$0   | \$0  | \$0   | \$0  | \$0                                      | \$0   |
| 1046  | 847 | 118  | Dedham           | \$195,444   | \$260,535  | \$0   | \$260,535   | 23  | \$11,327.62  | 22   | \$249,208   | \$249,208  | \$53,764  | \$0  | \$53,764                                 | \$53,764  |
| 1047  |     | 121  | Dennistown Plt.  | \$10,412  | \$0  | \$0   | \$0   | **  | \$0.00   | **   | \$0   | \$0  | \$0   | \$0  | \$0                                      | \$0   |
| 1048  | 877 | 122  | Dennysville      | \$56,943  | \$23,908   | \$0   | \$23,908  | **  | \$3,984.60   | **   | \$27,892  | \$23,908   | \$0   | \$0  | \$0                                      | \$0   |
| 1050  | 890 | 129  | Drew Plt.        | \$17,547  | \$1,528  | \$0   | \$1,528   | **  | \$381.91   | **   | \$1,528   | \$1,528  | \$0   | \$0  | \$0                                      | \$0   |
| 3129  | 896 | 135  | East Machias     | \$256,620   | \$243,361  | \$0   | \$243,361   | 37  | \$6,577.33   | 39   | \$256,516   | \$243,361  | \$0   | \$0  | \$0                                      | \$0   |
| 1052  | 866 | 136  | East Millinocket | \$292,181   | \$551,794  | \$0   | \$551,794   | 37  | \$14,913.35  | 37   | \$551,794   | \$551,794  | \$259,613   | \$0  | \$259,613                                | \$259,613   |
| 1053  |     | 137  | Easton           | \$176,615   | \$322,968  | \$7,133   | \$315,835   | 41  | \$7,703.29   | 37   | \$285,022   | \$285,022  | \$108,407   | \$0  | \$108,407                                | \$108,407   |
| 1054  | 877 | 138  | Eastport         | \$98,102  | \$476,937  | \$29,043  | \$447,894   | 28  | \$15,996.22  | 23   | \$367,913   | \$367,913  | \$269,811   | \$0  | \$269,811                                | \$269,811   |
| 1055  | 898 | 140  | Edgecomb         | \$172,460   | \$277,286  | \$0   | \$277,286   | 36  | \$7,702.40   | 31   | \$238,774   | \$238,774  | \$66,314  | \$0  | \$66,314                                 | \$66,314  |
| 1056  |     | 144  | Ellsworth        | \$1,107,289   | \$2,569,294  | \$0   | \$2,569,294   | 146   | \$17,597.90  | 150  | \$2,639,685   | \$2,569,294  | \$1,462,005   | \$0  | \$1,462,005                              | \$1,462,005   |
| 3229  |     | 148  | Eustis           | \$97,442  | \$144,879  | \$0   | \$144,879   | 12  | \$12,073.25  | 11   | \$132,806   | \$132,806  | \$35,364  | \$0  | \$35,364                                 | \$35,364  |
| 1057  |     | 151  | Falmouth         | \$2,611,552   | \$3,903,465  | \$0   | \$3,903,465   | 259   | \$15,071.29  | 280  | \$4,219,961   | \$3,903,465  | \$1,291,913   | \$0  | \$1,291,913                              | \$1,291,913   |
| 1058  | 897 | 154  | Fayette          | \$76,693  | \$118,063  | \$0   | \$118,063   | 13  | \$9,081.80   | 12   | \$108,982   | \$108,982  | \$32,289  | \$0  | \$32,289                                 | \$32,289  |
| 1061  | 898 | 167  | Georgetown       | \$179,090   | \$246,087  | \$0   | \$246,087   | 17  | \$14,475.69  | 26   | \$376,368   | \$246,087  | \$66,997  | \$0  | \$66,997                                 | \$66,997  |
| 1062  |     | 168  | Gilead           | \$41,204  | \$1,418  | \$0   | \$1,418   | **  | \$283.60   | **   | \$1,134   | \$1,134  | \$0   | \$0  | \$0                                      | \$0   |
| 1063  |     | 169  | Glenburn         | \$791,667   | \$1,010,554  | \$0   | \$1,010,554   | 101   | \$10,005.49  | 95   | \$950,522   | \$950,522  | \$158,855   | \$0  | \$158,855                                | \$158,855   |

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Maintenance of Effort Adjustment Calculation for Step 6

|       |     |      |                  | EPS<br>Special Education<br>Allocations<br>prior to<br>Maintenance of<br>Effort Adjustment<br>(1) | (2)  | (3)   | (4)   | (5)   | (6)  | (7)   | (8)   | (9)  | (10)  | (11)   | (12)                                     | (13)  |
|-------|-----|------|------------------|---|--|---|---|---|--|---|---|--|---|--|--|---|
|       |     |      |                  | EPS Estimate<br>Excluding Federal<br>Revenues<br>see<br>Step 6<br>EPS<br>SAU<br>Allocation        | 2014-15<br>Actual<br>State/Local<br>Expenditures<br>from MEDMS<br>Financial<br>as of<br>12/30/2015 | 2014-15<br>Medicaid<br>Revenues<br>from MEDMS<br>Financial<br>as of<br>12/30/2015 | 2014-15 Actual<br>State/Local<br>Expenditures<br>Exclude<br>Medicaid<br>Col. 2<br>minus<br>12/30/2015 | 2014<br>Students w<br>Disabilities<br>(Excluding<br>SACs and<br>State<br>Wards)<br>10/1/2014<br>EPS<br>Report | 2014-2015<br>Per-Pupil<br>Amount<br>Col. 4<br>divided by<br>Col. 5 | 2015 Pupils<br>with<br>Disabilities<br>(Excluding<br>SACs and<br>State<br>Wards)<br>10/1/2015<br>EPS<br>Report4 | Preliminary<br>Adjusted<br>Expenditures<br>for MOE<br>Col. 6<br>times<br>Col. 7 | Final Adjusted<br>Expenditures<br>for MOE - not<br>greater than<br>actual<br>expenditures<br>Col. 8<br>no greater than<br>Col. 4 | Adjusted MOE<br>Based on Per-Pupil<br>Expenditures<br>Col. 9<br>minus<br>Col. 1<br>If Col. 9 is greater | Loss of High<br>Cost Out-<br>District<br>Students<br>see<br>Maint. Of<br>Effort<br>Description | Sub-Total<br>Col. 10<br>minus<br>Col. 11 | Final MOE<br>Adjustment<br>Positive<br>numbers<br>Col. 12 |
| MEDMS | AOS | CODE | District         | Allocation  | 12/30/2015   | 12/30/2015  | 12/30/2015  | Report  | Col. 5   | Report4   | Col. 7  | Col. 4   | Col. 4  | Description  | Col. 11                                  | Col. 12   |
| 1064  |     | 170  | Glenwood Plt.    | \$0   | \$0  | \$0   | \$0   | **  | \$0.00   | **  | \$0   | \$0  | \$0   | \$0  | \$0                                      | \$0   |
| 1065  |     | 171  | Gorham           | \$2,657,031   | \$4,417,725  | \$0   | \$4,417,725   | 281   | \$15,721.44  | 308   | \$4,842,204   | \$4,417,725  | \$1,760,694   | \$0  | \$1,760,694                              | \$1,760,694   |
| 1067  | 862 | 174  | Grand Isle       | \$78,268  | \$35,192   | \$0   | \$35,192  | **  | \$7,038.42   | **  | \$63,346  | \$35,192   | \$0   | \$0  | \$0                                      | \$0   |
| 1068  | 890 | 175  | Gr Lake Str Plt. | \$5,911   | \$4,086  | \$0   | \$4,086   | **  | \$4,085.91   | **  | \$4,086   | \$4,086  | \$0   | \$0  | \$0                                      | \$0   |
| 1069  |     | 177  | Greenbush        | \$219,255   | \$467,890  | \$0   | \$467,890   | 40  | \$11,697.24  | 46  | \$538,073   | \$467,890  | \$248,635   | \$0  | \$248,635                                | \$248,635   |
| 1070  |     | 180  | Greenville       | \$148,401   | \$395,903  | \$10,000  | \$385,903   | 24  | \$16,079.30  | 27  | \$434,141   | \$385,903  | \$237,502   | \$0  | \$237,502                                | \$237,502   |
| 1071  |     | 187  | Hancock          | \$303,578   | \$446,554  | \$0   | \$446,554   | 32  | \$13,954.82  | 39  | \$544,238   | \$446,554  | \$142,976   | \$0  | \$142,976                                | \$142,976   |
| 1073  | 894 | 189  | Harmony          | \$157,023   | \$236,930  | \$0   | \$236,930   | 22  | \$10,769.55  | 30  | \$323,087   | \$236,930  | \$79,907  | \$0  | \$79,907                                 | \$79,907  |
| 1074  |     | 197  | Hermon           | \$1,116,007   | \$952,245  | \$40,099  | \$912,145   | 132   | \$6,910.19   | 149   | \$1,029,618   | \$912,145  | \$0   | \$0  | \$0                                      | \$0   |
| 1076  |     | 199  | Highland Plt.    | \$13,551  | \$0  | \$0   | \$0   | **  | \$0.00   | **  | \$0   | \$0  | \$0   | \$0  | \$0                                      | \$0   |
| 1077  |     | 204  | Hope             | \$143,488   | \$349,194  | \$0   | \$349,194   | 25  | \$13,967.76  | 22  | \$307,291   | \$307,291  | \$163,803   | \$0  | \$163,803                                | \$163,803   |
| 1078  |     | 210  | Isle Au Haut     | \$1,714   | \$23,949   | \$0   | \$23,949  | **  | \$11,974.70  | **  | \$23,949  | \$23,949   | \$22,235  | \$0  | \$22,235                                 | \$22,235  |
| 1079  |     | 211  | Islesboro        | \$101,558   | \$191,544  | \$0   | \$191,544   | 21  | \$9,121.13   | 23  | \$209,786   | \$191,544  | \$89,986  | \$0  | \$89,986                                 | \$89,986  |
| 1081  | 893 | 215  | Jefferson        | \$355,326   | \$758,775  | \$0   | \$758,775   | 47  | \$16,144.15  | 48  | \$774,919   | \$758,775  | \$403,449   | \$0  | \$403,449                                | \$403,449   |
| 1082  | 896 | 216  | Jonesboro        | \$106,355   | \$146,277  | \$0   | \$146,277   | 11  | \$13,297.87  | 13  | \$172,872   | \$146,277  | \$39,922  | \$0  | \$39,922                                 | \$39,922  |
| 1083  |     | 217  | Jonesport        | \$113,905   | \$146,200  | \$0   | \$146,200   | 16  | \$9,137.53   | 18  | \$164,476   | \$146,200  | \$32,295  | \$0  | \$32,295                                 | \$32,295  |
| 1084  |     | 222  | Kingsbury Plt.   | \$0   | \$61   | \$0   | \$61  | **  | \$0.00   | **  | \$0   | \$0  | \$0   | \$0  | \$0                                      | \$0   |
| 1085  |     | 223  | Kittery          | \$1,104,802   | \$2,607,974  | \$25,866  | \$2,582,109   | 161   | \$16,037.94  | 146   | \$2,341,539   | \$2,341,539  | \$1,236,737   | \$0  | \$1,236,737                              | \$1,236,737   |
| 3104  |     | 226  | Lake View Plt.   | \$0   | \$0  | \$0   | \$0   | **  | \$0.00   | **  | \$0   | \$0  | \$0   | \$0  | \$0                                      | \$0   |
| 1086  | 890 | 227  | Lakeville        | \$2,384   | \$1,845  | \$0   | \$1,845   | **  | \$1,844.60   | **  | \$1,845   | \$1,845  | \$0   | \$0  | \$0                                      | \$0   |
| 1087  |     | 228  | Lamoine          | \$200,410   | \$283,394  | \$0   | \$283,394   | 17  | \$16,670.23  | 21  | \$350,075   | \$283,394  | \$82,984  | \$0  | \$82,984                                 | \$82,984  |
| 1088  |     | 233  | Lewiston         | \$6,612,620   | \$13,605,869   | \$315,413   | \$13,290,456  | 863   | \$15,400.30  | 893   | \$13,752,468  | \$13,290,456   | \$6,677,836   | \$0  | \$6,677,836                              | \$6,677,836   |
| 1090  |     | 239  | Lincoln Plt.     | \$0   | \$0  | \$0   | \$0   | **  | \$0.00   | **  | \$0   | \$0  | \$0   | \$0  | \$0                                      | \$0   |
| 1091  |     | 240  | Lincolnvil       | \$141,522   | \$305,563  | \$0   | \$305,563   | 23  | \$13,285.35  | 21  | \$278,992   | \$278,992  | \$137,470   | \$0  | \$137,470                                | \$137,470   |
| 1092  |     | 242  | Lisbon           | \$1,202,471   | \$2,171,278  | \$18,926  | \$2,152,352   | 176   | \$12,229.27  | 170   | \$2,078,976   | \$2,078,976  | \$876,505   | \$0  | \$876,505                                | \$876,505   |
| 1094  | 891 | 247  | Frenchboro       | \$11,119  | \$6,029  | \$0   | \$6,029   | **  | \$6,029.49   | **  | \$12,059  | \$6,029  | \$0   | \$0  | \$0                                      | \$0   |
| 3130  |     | 249  | Lowell           | \$71,488  | \$2,038  | \$0   | \$2,038   | **  | \$291.14   | **  | \$2,329   | \$2,038  | \$0   | \$0  | \$0                                      | \$0   |
| 1095  | 896 | 253  | Machias          | \$330,997   | \$328,096  | \$0   | \$328,096   | 50  | \$6,561.92   | 55  | \$360,906   | \$328,096  | \$0   | \$0  | \$0                                      | \$0   |

2016-17

Maintenance of Effort Adjustment Calculation for Step 6

|       |     |      |                  | EPS Special Education Allocations prior to Maintenance of Effort Adjustment |  |  |  |   |                            |  |   |  |  |   |                       |                          |
|-------|-----|------|------------------|---|--|--|--|---|----------------------------|--|---|--|--|---|-----------------------|--------------------------|
|       |     |      |                  | (1)   | (2)  | (3)  | (4)  | (5)   | (6)                        | (7)  | (8)                                       | (9)  | (10)   | (11)                                    | (12)                  | (13)                     |
|       |     |      |                  | EPS Estimate Excluding Federal Revenues<br>see Step 6 EPS                   | 2014-15 Actual State/Local Expenditures from MEDMS Financial as of | 2014-15 Medicaid Revenues from MEDMS Financial as of | 2014-15 Actual State/Local Expenditures Exclude Medicaid | 2014 Students w Disabilities (Excluding SACs and State Wards) | 2014-2015 Per-Pupil Amount | 2015 Pupils with Disabilities (Excluding SACs and State Wards) | Preliminary Adjusted Expenditures for MOE | Final Adjusted Expenditures for MOE - not greater than actual expenditures | Adjusted MOE Based on Per-Pupil Expenditures | Loss of High Cost Out-District Students | Sub-Total             | Final MOE Adjustment     |
| SAU   |     |      |                  | Allocation  | 12/30/2015   | 12/30/2015   | 12/30/2015   | 10/1/2014 EPS Report  | Col. 4 divided by Col. 5   | 10/1/2015 EPS Report4  | Col. 6 times Col. 7                       | Col. 8 no greater than Col. 4  | Col. 9 minus Col. 1                          | see Maint. Of Effort Description        | Col. 10 minus Col. 11 | Positive numbers Col. 12 |
| MEDMS | AOS | CODE | District         | Allocation  | 12/30/2015   | 12/30/2015   | 12/30/2015   | Report  | Col. 5                     | Report4  | Col. 7                                    | Col. 4   | If Col. 9 is greater                         | Description                             | Col. 11               | Col. 12                  |
| 3137  | 896 | 254  | Machiasport      | \$86,537  | \$118,272  | \$0  | \$118,272  | **  | \$13,141.31                | 12   | \$157,696                                 | \$118,272  | \$31,735                                     | \$0                                     | \$31,735              | \$31,735                 |
| 1096  | 890 | 255  | Macwahoc Plt.    | \$20,337  | \$5,404  | \$0  | \$5,404  | **  | \$2,702.21                 | **   | \$8,107                                   | \$5,404  | \$0  | \$0                                     | \$0                   | \$0                      |
| 1097  | 862 | 256  | Madawaska        | \$545,601   | \$690,233  | \$8,819  | \$681,414  | 76  | \$8,965.98                 | 78   | \$699,346                                 | \$681,414  | \$135,813                                    | \$0                                     | \$135,813             | \$135,813                |
| 1102  | 896 | 263  | Marshfield       | \$73,936  | \$63,895   | \$0  | \$63,895   | **  | \$10,649.16                | **   | \$85,193                                  | \$63,895   | \$0  | \$0                                     | \$0                   | \$0                      |
| 1104  | 890 | 270  | Meddybemps       | \$0   | \$15,799   | \$0  | \$15,799   | **  | \$0.00                     | **   | \$0                                       | \$0  | \$0  | \$0                                     | \$0                   | \$0                      |
| 1105  | 866 | 271  | Medway           | \$147,238   | \$290,961  | \$0  | \$290,961  | 33  | \$8,817.01                 | 33   | \$290,961                                 | \$290,961  | \$143,723                                    | \$0                                     | \$143,723             | \$143,723                |
| 1106  |     | 276  | Milford          | \$462,827   | \$877,151  | \$0  | \$877,151  | 65  | \$13,494.63                | 71   | \$958,119                                 | \$877,151  | \$414,324                                    | \$0                                     | \$414,324             | \$414,324                |
| 1107  |     | 277  | Millinocket      | \$503,670   | \$677,743  | \$0  | \$677,743  | 95  | \$7,134.14                 | 92   | \$656,341                                 | \$656,341  | \$152,671                                    | \$0                                     | \$152,671             | \$152,671                |
| 1109  |     | 280  | Monhegan Plt     | \$0   | \$0  | \$0  | \$0  | **  | \$0.00                     | **   | \$0                                       | \$0  | \$0  | \$0                                     | \$0                   | \$0                      |
| 1112  | 891 | 291  | Mount Desert     | \$213,648   | \$666,450  | \$0  | \$666,450  | 36  | \$18,512.51                | 40   | \$740,500                                 | \$666,450  | \$452,802                                    | \$0                                     | \$452,802             | \$452,802                |
| 1114  |     | 294  | Nashville Plt.   | \$10,876  | \$0  | \$0  | \$0  | **  | \$0.00                     | **   | \$0                                       | \$0  | \$0  | \$0                                     | \$0                   | \$0                      |
| 1115  | 893 | 297  | Newcastle        | \$118,861   | \$133,658  | \$0  | \$133,658  | **  | \$14,850.89                | 11   | \$163,360                                 | \$133,658  | \$14,797                                     | \$0                                     | \$14,797              | \$14,797                 |
| 1116  |     | 305  | New Sweden       | \$116,215   | \$133,305  | \$4,514  | \$128,791  | 15  | \$8,586.05                 | 14   | \$120,205                                 | \$120,205  | \$3,990                                      | \$0                                     | \$3,990               | \$3,990                  |
| 1117  | 893 | 307  | Nobleboro        | \$273,568   | \$456,014  | \$0  | \$456,014  | 34  | \$13,412.18                | 33   | \$442,602                                 | \$442,602  | \$169,034                                    | \$0                                     | \$169,034             | \$169,034                |
| 1118  | 896 | 310  | Northfield       | \$16,005  | \$21,380   | \$0  | \$21,380   | **  | \$10,689.75                | **   | \$21,380                                  | \$21,380   | \$5,375                                      | \$0                                     | \$5,375               | \$5,375                  |
| 3239  |     | 312  | Northport        | \$137,882   | \$263,144  | \$22,964   | \$240,180  | 32  | \$7,505.61                 | 25   | \$187,640                                 | \$187,640  | \$49,758                                     | \$0                                     | \$49,758              | \$49,758                 |
| 1121  | 848 | 322  | Orient           | \$39,432  | \$0  | \$0  | \$0  | **  | \$0.00                     | **   | \$0                                       | \$0  | \$0  | \$0                                     | \$0                   | \$0                      |
| 1124  | 847 | 325  | Orrington        | \$343,860   | \$620,415  | \$0  | \$620,415  | 68  | \$9,123.75                 | 54   | \$492,683                                 | \$492,683  | \$148,823                                    | \$0                                     | \$148,823             | \$148,823                |
| 1125  |     | 327  | Otis             | \$104,840   | \$76,053   | \$0  | \$76,053   | 16  | \$4,753.29                 | 12   | \$57,039                                  | \$57,039   | \$0  | \$0                                     | \$0                   | \$0                      |
| 1127  | 877 | 339  | Pembroke         | \$161,229   | \$172,348  | \$2,297  | \$170,051  | 16  | \$10,628.18                | 17   | \$180,679                                 | \$170,051  | \$8,822                                      | \$0                                     | \$8,822               | \$8,822                  |
| 1128  |     | 340  | Penobscot        | \$67,331  | \$121,158  | \$0  | \$121,158  | **  | \$13,462.04                | **   | \$121,158                                 | \$121,158  | \$53,827                                     | \$0                                     | \$53,827              | \$53,827                 |
| 1129  | 877 | 342  | Perry            | \$144,272   | \$192,228  | \$47,398   | \$144,830  | 25  | \$5,793.22                 | 27   | \$156,417                                 | \$144,830  | \$558  | \$0                                     | \$558                 | \$558                    |
| 1132  |     | 348  | Pleasant Rdge Pl | \$13,230  | \$0  | \$0  | \$0  | **  | \$0.00                     | **   | \$0                                       | \$0  | \$0  | \$0                                     | \$0                   | \$0                      |
| 3208  |     | 351  | Portage Lake     | \$42,560  | \$50,791   | \$0  | \$50,791   | **  | \$8,465.18                 | **   | \$33,861                                  | \$33,861   | \$0  | \$0                                     | \$0                   | \$0                      |
| 1134  |     | 353  | Portland         | \$7,963,752   | \$13,041,064   | \$580,048  | \$12,461,015   | 1,005   | \$12,399.02                | 1,005  | \$12,461,015                              | \$12,461,015   | \$4,497,263                                  | \$0                                     | \$4,497,263           | \$4,497,263              |
| 1135  |     | 355  | Long Island      | \$12,939  | \$12,765   | \$0  | \$12,765   | **  | \$4,255.00                 | **   | \$4,255                                   | \$4,255  | \$0  | \$0                                     | \$0                   | \$0                      |
| 1136  | 890 | 357  | Princeton        | \$94,488  | \$96,888   | \$0  | \$96,888   | 20  | \$4,844.39                 | 23   | \$111,421                                 | \$96,888   | \$2,400                                      | \$0                                     | \$2,400               | \$2,400                  |
| 1141  | 890 | 364  | Reed Plt.        | \$35,963  | \$5,278  | \$0  | \$5,278  | **  | \$1,319.59                 | **   | \$6,598                                   | \$5,278  | \$0  | \$0                                     | \$0                   | \$0                      |

2016-17

Maintenance of Effort Adjustment Calculation for Step 6

|       |     |      |                  | EPS Special Education Allocations prior to Maintenance of Effort Adjustment |  |  |  |  |   |   |   |  |   |  |                            |   |
|-------|-----|------|------------------|---|--|--|--|--|---|---|---|--|---|--|----------------------------|---|
|       |     |      |                  | (1)   | (2)  | (3)  | (4)  | (5)  | (6)   | (7)   | (8)   | (9)  | (10)  | (11)   | (12)                       | (13)  |
|       |     |      |                  | EPS Estimate Excluding Federal Revenues<br>see Step 6 EPS<br>SAU            | 2014-15 Actual State/Local Expenditures from MEDMS Financial as of | 2014-15 Medicaid Revenues from MEDMS Financial as of | 2014-15 Actual State/Local Expenditures Exclude Medicaid<br>Col. 2 minus | 2014 Students w Disabilities (Excluding SACs and State Wards)<br>10/1/2014 EPS | 2014-2015 Per-Pupil Amount<br>Col. 4 divided by | 2015 Pupils with Disabilities (Excluding SACs and State Wards)<br>10/1/2015 EPS | Preliminary Adjusted Expenditures for MOE<br>Col. 6 times | Final Adjusted Expenditures for MOE - not greater than actual expenditures<br>Col. 8 no greater than | Adjusted MOE Based on Per-Pupil Expenditures<br>Col. 9 minus Col. 1 | Loss of High Cost Out-District Students see Maint. Of Effort | Sub-Total<br>Col. 10 minus | Final MOE Adjustment<br>Positive numbers<br>Col. 12 |
| MEDMS | AOS | CODE | District         | Allocation  | 12/30/2015   | 12/30/2015   | 12/30/2015   | Report   | Col. 5  | Report4   | Col. 7  | Col. 4   | If Col. 9 is greater  | Description  | Col. 11                    | Col. 12   |
| 1143  | 877 | 367  | Robbinston       | \$108,139   | \$189,551  | \$0  | \$189,551  | 15   | \$12,636.71                                     | 17  | \$214,824   | \$189,551  | \$81,412  | \$0  | \$81,412                   | \$81,412  |
| 1145  | 896 | 371  | Roque Bluffs     | \$73,971  | \$136,266  | \$0  | \$136,266  | 10   | \$13,626.60                                     | 11  | \$149,893   | \$136,266  | \$62,295  | \$0  | \$62,295                   | \$62,295  |
| 1146  |     | 374  | Saco             | \$3,336,167   | \$5,199,787  | \$58,236   | \$5,141,551  | 421  | \$12,212.71                                     | 419   | \$5,117,125   | \$5,117,125  | \$1,780,958   | \$0  | \$1,780,958                | \$1,780,958   |
| 3240  |     | 378  | Saint George     | \$344,788   | \$540,949  | \$483  | \$540,466  | 43   | \$12,568.99                                     | 40  | \$502,760   | \$502,760  | \$157,972   | \$0  | \$157,972                  | \$157,972   |
| 1148  |     | 381  | Sanford          | \$4,602,687   | \$5,484,358  | \$0  | \$5,484,358  | 638  | \$8,596.17                                      | 664   | \$5,707,857   | \$5,484,358  | \$881,671   | \$0  | \$881,671                  | \$881,671   |
| 1149  |     | 383  | Scarborough      | \$3,684,449   | \$6,254,512  | \$42,551   | \$6,211,961  | 389  | \$15,969.05                                     | 390   | \$6,227,930   | \$6,211,961  | \$2,527,512   | \$0  | \$2,527,512                | \$2,527,512   |
| 3109  |     | 388  | Seboeis Plt.     | \$0   | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1150  |     | 389  | Sedgwick         | \$169,339   | \$311,415  | \$0  | \$311,415  | 28   | \$11,121.96                                     | 29  | \$322,537   | \$311,415  | \$142,076   | \$0  | \$142,076                  | \$142,076   |
| 1151  |     | 392  | Shirley          | \$10,762  | \$1,840  | \$0  | \$1,840  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1153  | 893 | 401  | South Bristol    | \$135,248   | \$139,705  | \$0  | \$139,705  | 11   | \$12,700.43                                     | 14  | \$177,806   | \$139,705  | \$4,457   | \$0  | \$4,457                    | \$4,457   |
| 1154  | 898 | 402  | Southport        | \$61,242  | \$70,863   | \$0  | \$70,863   | **   | \$10,123.22                                     | **  | \$70,863  | \$70,863   | \$9,621   | \$0  | \$9,621                    | \$9,621   |
| 1155  |     | 403  | South Portland   | \$4,228,547   | \$7,832,295  | \$47,791   | \$7,784,504  | 535  | \$14,550.47                                     | 541   | \$7,871,804   | \$7,784,504  | \$3,555,957   | \$0  | \$3,555,957                | \$3,555,957   |
| 1156  | 891 | 405  | Southwest Harbor | \$134,688   | \$638,011  | \$0  | \$638,011  | 25   | \$25,520.45                                     | 24  | \$612,491   | \$612,491  | \$477,803   | \$0  | \$477,803                  | \$477,803   |
| 1159  |     | 420  | Surry            | \$188,438   | \$298,075  | \$0  | \$298,075  | 28   | \$10,645.54                                     | 20  | \$212,911   | \$212,911  | \$24,473  | \$0  | \$24,473                   | \$24,473  |
| 1160  |     | 424  | Talmadge         | \$10,584  | \$2,426  | \$0  | \$2,426  | **   | \$2,426.10                                      | **  | \$7,278   | \$2,426  | \$0   | \$0  | \$0                        | \$0   |
| 1161  |     | 426  | The Forks Plt.   | \$0   | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1162  | 891 | 430  | Tremont          | \$104,613   | \$333,261  | \$0  | \$333,261  | 21   | \$15,869.56                                     | 21  | \$333,261   | \$333,261  | \$228,648   | \$0  | \$228,648                  | \$228,648   |
| 1163  | 891 | 431  | Trenton          | \$203,354   | \$312,812  | \$0  | \$312,812  | 38   | \$8,231.90                                      | 35  | \$288,117   | \$288,117  | \$84,763  | \$0  | \$84,763                   | \$84,763  |
| 1164  |     | 436  | Upton            | \$0   | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1165  |     | 438  | Vanceboro        | \$0   | \$4,600  | \$0  | \$4,600  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1166  | 892 | 439  | Vassalboro       | \$750,935   | \$977,431  | \$75,000   | \$902,431  | 99   | \$9,115.46                                      | 100   | \$911,546   | \$902,431  | \$151,496   | \$0  | \$151,496                  | \$151,496   |
| 1167  |     | 440  | Veazie           | \$325,835   | \$641,600  | \$0  | \$641,600  | 43   | \$14,920.92                                     | 37  | \$552,074   | \$552,074  | \$226,239   | \$0  | \$226,239                  | \$226,239   |
| 1168  |     | 445  | Waite            | \$7,226   | \$5,033  | \$0  | \$5,033  | **   | \$5,033.14                                      | **  | \$5,033   | \$5,033  | \$0   | \$0  | \$0                        | \$0   |
| 1170  | 892 | 456  | Waterville       | \$2,355,073   | \$3,349,281  | \$190,000  | \$3,159,281  | 383  | \$8,248.78                                      | 411   | \$3,390,249   | \$3,159,281  | \$804,208   | \$0  | \$804,208                  | \$804,208   |
| 1173  | 896 | 463  | Wesley           | \$14,114  | \$5,883  | \$0  | \$5,883  | **   | \$2,941.32                                      | **  | \$5,883   | \$5,883  | \$0   | \$0  | \$0                        | \$0   |
| 1174  |     | 464  | West Bath        | \$196,568   | \$439,886  | \$0  | \$439,886  | 34   | \$12,937.81                                     | 29  | \$375,196   | \$375,196  | \$178,628   | \$0  | \$178,628                  | \$178,628   |
| 1175  |     | 465  | Westbrook        | \$3,046,828   | \$3,803,710  | \$719,874  | \$3,083,836  | 397  | \$7,767.85                                      | 400   | \$3,107,140   | \$3,083,836  | \$37,008  | \$0  | \$37,008                   | \$37,008  |
| 3106  |     | 467  | West Forks       | \$0   | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |

2016-17

Maintenance of Effort Adjustment Calculation for Step 6

|       |     |      |                     | EPS Special Education Allocations prior to Maintenance of Effort Adjustment |  |  |  |  |   |   |   |  |   |  |                            |   |
|-------|-----|------|---------------------|---|--|--|--|--|---|---|---|--|---|--|----------------------------|---|
|       |     |      |                     | (1)   | (2)  | (3)  | (4)  | (5)  | (6)   | (7)   | (8)   | (9)  | (10)  | (11)   | (12)                       | (13)  |
|       |     |      |                     | EPS Estimate Excluding Federal Revenues<br>see Step 6 EPS<br>SAU            | 2014-15 Actual State/Local Expenditures from MEDMS Financial as of | 2014-15 Medicaid Revenues from MEDMS Financial as of | 2014-15 Actual State/Local Expenditures Exclude Medicaid<br>Col. 2 minus | 2014 Students w Disabilities (Excluding SACs and State Wards)<br>10/1/2014 EPS | 2014-2015 Per-Pupil Amount<br>Col. 4 divided by | 2015 Pupils with Disabilities (Excluding SACs and State Wards)<br>10/1/2015 EPS | Preliminary Adjusted Expenditures for MOE<br>Col. 6 times | Final Adjusted Expenditures for MOE - not greater than actual expenditures<br>Col. 8 no greater than | Adjusted MOE Based on Per-Pupil Expenditures<br>Col. 9 minus Col. 1 | Loss of High Cost Out-District Students see Maint. Of Effort | Sub-Total<br>Col. 10 minus | Final MOE Adjustment<br>Positive numbers<br>Col. 12 |
| MEDMS | AOS | CODE | District            | Allocation  | 12/30/2015   | 12/30/2015   | 12/30/2015   | Report   | Col. 5  | Report4   | Col. 7  | Col. 4   | If Col. 9 is greater  | Description  | Col. 11                    | Col. 12   |
| 1176  |     | 469  | Westmanland         | \$0   | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 3138  | 896 | 474  | Whiting             | \$23,727  | \$50,279   | \$0  | \$50,279   | **   | \$16,759.80                                     | **  | \$50,279  | \$50,279   | \$26,552  | \$0  | \$26,552                   | \$26,552  |
| 1179  | 896 | 475  | Whitneyville        | \$61,138  | \$29,495   | \$0  | \$29,495   | **   | \$7,373.80                                      | **  | \$66,364  | \$29,495   | \$0   | \$0  | \$0                        | \$0   |
| 1180  |     | 476  | Willimantic         | \$32,574  | \$1,248  | \$247  | \$1,002  | **   | \$500.75  | **  | \$2,003   | \$1,002  | \$0   | \$0  | \$0                        | \$0   |
| 1183  | 892 | 481  | Winslow             | \$1,203,465   | \$1,786,503  | \$50,000   | \$1,736,503  | 158  | \$10,990.52                                     | 167   | \$1,835,417   | \$1,736,503  | \$533,038   | \$0  | \$533,038                  | \$533,038   |
| 3242  |     | 484  | Winterville Plt     | \$29,977  | \$39,741   | \$0  | \$39,741   | **   | \$9,935.31                                      | **  | \$39,741  | \$39,741   | \$9,764   | \$0  | \$9,764                    | \$9,764   |
| 1185  | 897 | 485  | Winthrop            | \$772,294   | \$1,878,969  | \$7,045  | \$1,871,925  | 99   | \$18,908.33                                     | 100   | \$1,890,833   | \$1,871,925  | \$1,099,631   | \$0  | \$1,099,631                | \$1,099,631   |
| 1186  |     | 486  | Wiscasset           | \$615,688   | \$1,100,935  | \$0  | \$1,100,935  | 102  | \$10,793.48                                     | 94  | \$1,014,587   | \$1,014,587  | \$398,899   | \$0  | \$398,899                  | \$398,899   |
| 1187  |     | 487  | Woodland            | \$90,499  | \$212,645  | \$14,915   | \$197,729  | 34   | \$5,815.57                                      | 26  | \$151,205   | \$151,205  | \$60,706  | \$0  | \$60,706                   | \$60,706  |
| 1188  | 866 | 489  | Woodville           | \$45,614  | \$46,255   | \$0  | \$46,255   | 11   | \$4,204.96                                      | **  | \$25,230  | \$25,230   | \$0   | \$0  | \$0                        | \$0   |
| 1190  |     | 491  | Yarmouth            | \$1,246,013   | \$3,012,136  | \$260  | \$3,011,876  | 146  | \$20,629.28                                     | 132   | \$2,723,065   | \$2,723,065  | \$1,477,052   | \$0  | \$1,477,052                | \$1,477,052   |
| 1191  |     | 492  | York                | \$1,928,485   | \$4,156,141  | \$0  | \$4,156,141  | 213  | \$19,512.40                                     | 205   | \$4,000,042   | \$4,000,042  | \$2,071,557   | \$0  | \$2,071,557                | \$2,071,557   |
| 1192  | 877 | 493  | Baring Plt.         | \$31,455  | \$47,684   | \$0  | \$47,684   | **   | \$11,920.89                                     | **  | \$35,763  | \$35,763   | \$4,308   | \$0  | \$4,308                    | \$4,308   |
| 1193  |     | 495  | Medford             | \$57,159  | \$54,661   | \$0  | \$54,661   | **   | \$7,808.71                                      | **  | \$62,470  | \$54,661   | \$0   | \$0  | \$0                        | \$0   |
| 1194  |     | 496  | Carrabassett Valley | \$55,380  | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1195  |     | 497  | Beaver Cove         | \$9,012   | \$2,008  | \$0  | \$2,008  | **   | \$2,008.26                                      | **  | \$2,008   | \$2,008  | \$0   | \$0  | \$0                        | \$0   |
| 3149  |     | 499  | Chebeague Island    | \$47,600  | \$37,999   | \$0  | \$37,999   | **   | \$7,599.80                                      | **  | \$30,399  | \$30,399   | \$0   | \$0  | \$0                        | \$0   |
| 1196  |     | 501  | RSU 79/MSAD 01      | \$1,833,609   | \$2,240,019  | \$0  | \$2,240,019  | 300  | \$7,466.73                                      | 312   | \$2,329,620   | \$2,240,019  | \$406,410   | \$0  | \$406,410                  | \$406,410   |
| 1197  |     | 503  | RSU 03/MSAD 03      | \$1,675,137   | \$2,420,893  | \$0  | \$2,420,893  | 279  | \$8,677.03                                      | 286   | \$2,481,631   | \$2,420,893  | \$745,756   | \$0  | \$745,756                  | \$745,756   |
| 1198  |     | 504  | RSU 80/MSAD 04      | \$627,496   | \$958,842  | \$19,035   | \$939,807  | 110  | \$8,543.70                                      | 102   | \$871,457   | \$871,457  | \$243,961   | \$0  | \$243,961                  | \$243,961   |
| 1200  |     | 506  | RSU 06/MSAD 06      | \$4,740,226   | \$7,159,937  | \$113,727  | \$7,046,210  | 691  | \$10,197.12                                     | 657   | \$6,699,508   | \$6,699,508  | \$1,959,282   | \$0  | \$1,959,282                | \$1,959,282   |
| 1201  |     | 507  | RSU 07/MSAD 07      | \$141,929   | \$214,262  | \$0  | \$214,262  | 16   | \$13,391.39                                     | 17  | \$227,654   | \$214,262  | \$72,333  | \$0  | \$72,333                   | \$72,333  |
| 1202  |     | 508  | RSU 08/MSAD 08      | \$223,721   | \$230,767  | \$0  | \$230,767  | 41   | \$5,628.46                                      | 31  | \$174,482   | \$174,482  | \$0   | \$0  | \$0                        | \$0   |
| 1204  | 895 | 510  | MSAD 10             | \$21,912  | \$0  | \$0  | \$0  | **   | \$0.00  | **  | \$0   | \$0  | \$0   | \$0  | \$0                        | \$0   |
| 1205  |     | 511  | RSU 11/MSAD 11      | \$2,007,505   | \$2,407,518  | \$0  | \$2,407,518  | 267  | \$9,016.92                                      | 283   | \$2,551,788   | \$2,407,518  | \$400,013   | \$0  | \$400,013                  | \$400,013   |
| 1206  |     | 512  | RSU 82/MSAD 12      | \$143,213   | \$165,138  | \$0  | \$165,138  | 22   | \$7,506.28                                      | 25  | \$187,657   | \$165,138  | \$21,925  | \$0  | \$21,925                   | \$21,925  |
| 1207  |     | 513  | RSU 83/MSAD 13      | \$146,072   | \$264,710  | \$0  | \$264,710  | 39   | \$6,787.43                                      | 30  | \$203,623   | \$203,623  | \$57,551  | \$0  | \$57,551                   | \$57,551  |
| 1208  | 848 | 514  | RSU 84/MSAD 14      | \$139,917   | \$196,422  | \$20,358   | \$176,064  | 24   | \$7,335.99                                      | 28  | \$205,408   | \$176,064  | \$36,147  | \$0  | \$36,147                   | \$36,147  |

2016-17

Maintenance of Effort Adjustment Calculation for Step 6

|       |     |      |                | EPS<br>Special Education<br>Allocations<br>prior to<br>Maintenance of<br>Effort Adjustment<br>(1) | (2)  | (3)   | (4)   | (5)   | (6)  | (7)   | (8)   | (9)  | (10)  | (11)   | (12)                                     | (13)  |
|-------|-----|------|----------------|---|--|---|---|---|--|---|---|--|---|--|--|---|
|       |     |      |                | EPS Estimate<br>Excluding Federal<br>Revenues<br>see<br>Step 6<br>EPS<br>SAU<br>Allocation        | 2014-15<br>Actual<br>State/Local<br>Expenditures<br>from MEDMS<br>Financial<br>as of<br>12/30/2015 | 2014-15<br>Medicaid<br>Revenues<br>from MEDMS<br>Financial<br>as of<br>12/30/2015 | 2014-15 Actual<br>State/Local<br>Expenditures<br>Exclude<br>Medicaid<br>Col. 2<br>minus<br>12/30/2015 | 2014<br>Students w<br>Disabilities<br>(Excluding<br>SACs and<br>State<br>Wards)<br>10/1/2014<br>EPS<br>Report | 2014-2015<br>Per-Pupil<br>Amount<br>Col. 4<br>divided by<br>Col. 5 | 2015 Pupils<br>with<br>Disabilities<br>(Excluding<br>SACs and<br>State<br>Wards)<br>10/1/2015<br>EPS<br>Report4 | Preliminary<br>Adjusted<br>Expenditures<br>for MOE<br>Col. 6<br>times<br>Col. 7 | Final Adjusted<br>Expenditures<br>for MOE - not<br>greater than<br>actual<br>expenditures<br>Col. 8<br>no greater than<br>Col. 4 | Adjusted MOE<br>Based on Per-Pupil<br>Expenditures<br>Col. 9<br>minus<br>Col. 1<br>If Col. 9 is greater | Loss of High<br>Cost Out-<br>District<br>Students<br>see<br>Maint. Of<br>Effort<br>Description | Sub-Total<br>Col. 10<br>minus<br>Col. 11 | Final MOE<br>Adjustment<br>Positive<br>numbers<br>Col. 12 |
| MEDMS | AOS | CODE | District       |   |  |   |   |   |  |   |   |  |   |  |  |   |
| 1209  |     | 515  | RSU 15/MSAD 15 | \$2,659,309   | \$3,278,230  | \$90,085  | \$3,188,145   | 389   | \$8,195.75   | 390   | \$3,196,343   | \$3,188,145  | \$528,836   | \$0  | \$528,836                                | \$528,836   |
| 1211  |     | 517  | RSU 17/MSAD 17 | \$4,049,949   | \$4,582,442  | \$71,203  | \$4,511,239   | 566   | \$7,970.39   | 570   | \$4,543,122   | \$4,511,239  | \$461,290   | \$0  | \$461,290                                | \$461,290   |
| 1213  | 877 | 519  | RSU 85/MSAD 19 | \$56,818  | \$235,894  | \$18,497  | \$217,397   | 26  | \$8,361.40   | 25  | \$209,035   | \$209,035  | \$152,217   | \$0  | \$152,217                                | \$152,217   |
| 1214  | 899 | 520  | RSU 86/MSAD 20 | \$658,419   | \$750,585  | \$48,500  | \$702,085   | 84  | \$8,358.16   | 86  | \$718,802   | \$702,085  | \$43,666  | \$0  | \$43,666                                 | \$43,666  |
| 1217  |     | 523  | RSU 87/MSAD 23 | \$927,103   | \$1,056,958  | \$12,998  | \$1,043,960   | 122   | \$8,557.05   | 121   | \$1,035,403   | \$1,035,403  | \$108,300   | \$0  | \$108,300                                | \$108,300   |
| 1218  |     | 524  | RSU 88/MSAD 24 | \$322,066   | \$413,926  | \$0   | \$413,926   | 43  | \$9,626.20   | 43  | \$413,927   | \$413,926  | \$91,860  | \$0  | \$91,860                                 | \$91,860  |
| 1221  | 895 | 527  | MSAD 27        | \$924,599   | \$1,460,059  | \$0   | \$1,460,059   | 139   | \$10,504.02  | 141   | \$1,481,067   | \$1,460,059  | \$535,460   | \$0  | \$535,460                                | \$535,460   |
| 1222  |     | 528  | RSU 28/MSAD 28 | \$771,095   | \$1,572,000  | \$2,561   | \$1,569,439   | 94  | \$16,696.16  | 98  | \$1,636,224   | \$1,569,439  | \$798,344   | \$0  | \$798,344                                | \$798,344   |
| 1223  |     | 529  | RSU 29/MSAD 29 | \$1,353,211   | \$1,668,855  | \$143,847   | \$1,525,008   | 253   | \$6,027.70   | 244   | \$1,470,759   | \$1,470,759  | \$117,548   | \$0  | \$117,548                                | \$117,548   |
| 1224  | 890 | 530  | RSU 30/MSAD 30 | \$259,841   | \$393,571  | \$23,996  | \$369,574   | 46  | \$8,034.22   | 48  | \$385,643   | \$369,574  | \$109,733   | \$0  | \$109,733                                | \$109,733   |
| 1225  | 843 | 531  | RSU 31/MSAD 31 | \$553,698   | \$1,059,148  | \$12,100  | \$1,047,048   | 107   | \$9,785.49   | 107   | \$1,047,047   | \$1,047,047  | \$493,349   | \$0  | \$493,349                                | \$493,349   |
| 1226  |     | 532  | RSU 32/MSAD 32 | \$209,675   | \$330,137  | \$0   | \$330,137   | 49  | \$6,737.49   | 45  | \$303,187   | \$303,187  | \$93,512  | \$0  | \$93,512                                 | \$93,512  |
| 1227  |     | 533  | RSU 33/MSAD 33 | \$221,870   | \$133,165  | \$9,120   | \$124,045   | 26  | \$4,770.98   | 34  | \$162,213   | \$124,045  | \$0   | \$0  | \$0                                      | \$0   |
| 1229  |     | 535  | RSU 35/MSAD 35 | \$2,009,662   | \$2,916,912  | \$17,012  | \$2,899,900   | 295   | \$9,830.17   | 282   | \$2,772,108   | \$2,772,108  | \$762,446   | \$0  | \$762,446                                | \$762,446   |
| 1231  |     | 537  | RSU 37/MSAD 37 | \$711,992   | \$1,236,965  | \$35,636  | \$1,201,330   | 127   | \$9,459.29   | 126   | \$1,191,871   | \$1,191,871  | \$479,879   | \$0  | \$479,879                                | \$479,879   |
| 1234  |     | 540  | RSU 40/MSAD 40 | \$2,337,752   | \$3,765,059  | \$457,591   | \$3,307,469   | 386   | \$8,568.57   | 388   | \$3,324,605   | \$3,307,469  | \$969,717   | \$0  | \$969,717                                | \$969,717   |
| 1235  | 843 | 541  | RSU 41/MSAD 41 | \$885,801   | \$1,379,196  | \$326,573   | \$1,052,622   | 165   | \$6,379.53   | 148   | \$944,170   | \$944,170  | \$58,369  | \$0  | \$58,369                                 | \$58,369  |
| 1236  | 899 | 542  | RSU 42/MSAD 42 | \$409,826   | \$576,499  | \$18,699  | \$557,800   | 80  | \$6,972.50   | 91  | \$634,498   | \$557,800  | \$147,974   | \$0  | \$147,974                                | \$147,974   |
| 1238  |     | 544  | RSU 44/MSAD 44 | \$466,697   | \$731,170  | \$14,503  | \$716,667   | 58  | \$12,356.33  | 58  | \$716,667   | \$716,667  | \$249,970   | \$0  | \$249,970                                | \$249,970   |
| 1239  |     | 545  | RSU 45/MSAD 45 | \$404,099   | \$904,635  | \$360,020   | \$544,615   | 73  | \$7,460.48   | 71  | \$529,694   | \$529,694  | \$125,595   | \$0  | \$125,595                                | \$125,595   |
| 1240  | 894 | 546  | MSAD 46        | \$1,115,778   | \$1,368,281  | \$64,066  | \$1,304,214   | 167   | \$7,809.67   | 170   | \$1,327,644   | \$1,304,214  | \$188,436   | \$0  | \$188,436                                | \$188,436   |
| 1243  |     | 549  | RSU 49/MSAD 49 | \$2,274,672   | \$3,700,249  | \$46,340  | \$3,653,909   | 393   | \$9,297.48   | 389   | \$3,616,720   | \$3,616,720  | \$1,342,048   | \$0  | \$1,342,048                              | \$1,342,048   |
| 1245  |     | 551  | RSU 51/MSAD 51 | \$2,593,497   | \$5,404,459  | \$40,039  | \$5,364,420   | 286   | \$18,756.71  | 295   | \$5,533,229   | \$5,364,420  | \$2,770,923   | \$0  | \$2,770,923                              | \$2,770,923   |
| 1246  |     | 552  | RSU 52/MSAD 52 | \$2,413,425   | \$4,287,343  | \$151,098   | \$4,136,245   | 347   | \$11,920.01  | 338   | \$4,028,963   | \$4,028,963  | \$1,615,538   | \$0  | \$1,615,538                              | \$1,615,538   |
| 1247  |     | 553  | RSU 53/MSAD 53 | \$1,141,414   | \$1,165,845  | \$1,703   | \$1,164,142   | 148   | \$7,865.82   | 156   | \$1,227,068   | \$1,164,142  | \$22,728  | \$0  | \$22,728                                 | \$22,728  |
| 1248  |     | 554  | RSU 54/MSAD 54 | \$3,342,349   | \$6,111,796  | \$30,180  | \$6,081,616   | 512   | \$11,878.16  | 504   | \$5,986,593   | \$5,986,593  | \$2,644,244   | \$0  | \$2,644,244                              | \$2,644,244   |
| 1249  |     | 555  | RSU 55/MSAD 55 | \$1,110,779   | \$1,816,460  | \$120,988   | \$1,695,473   | 165   | \$10,275.59  | 162   | \$1,664,646   | \$1,664,646  | \$553,867   | \$0  | \$553,867                                | \$553,867   |
| 1251  |     | 557  | RSU 57/MSAD 57 | \$3,760,380   | \$5,719,183  | \$333,556   | \$5,385,627   | 477   | \$11,290.62  | 459   | \$5,182,395   | \$5,182,395  | \$1,422,015   | \$0  | \$1,422,015                              | \$1,422,015   |

2016-17

Maintenance of Effort Adjustment Calculation for Step 6

|       |     |      |                 | EPS Special Education Allocations prior to Maintenance of Effort Adjustment |  |  |  |   |                            |  |   |  |  |   |                       |                          |
|-------|-----|------|-----------------|---|--|--|--|---|----------------------------|--|---|--|--|---|-----------------------|--------------------------|
|       |     |      |                 | (1)   | (2)  | (3)  | (4)  | (5)   | (6)                        | (7)  | (8)                                       | (9)  | (10)   | (11)                                    | (12)                  | (13)                     |
|       |     |      |                 | EPS Estimate Excluding Federal Revenues<br>see Step 6 EPS                   | 2014-15 Actual State/Local Expenditures from MEDMS Financial as of | 2014-15 Medicaid Revenues from MEDMS Financial as of | 2014-15 Actual State/Local Expenditures Exclude Medicaid | 2014 Students w Disabilities (Excluding SACs and State Wards) | 2014-2015 Per-Pupil Amount | 2015 Pupils with Disabilities (Excluding SACs and State Wards) | Preliminary Adjusted Expenditures for MOE | Final Adjusted Expenditures for MOE - not greater than actual expenditures | Adjusted MOE Based on Per-Pupil Expenditures | Loss of High Cost Out-District Students | Sub-Total             | Final MOE Adjustment     |
| SAU   |     |      |                 | Allocation  | 12/30/2015   | 12/30/2015   | 12/30/2015   | 10/1/2014 EPS Report  | Col. 4 divided by Col. 5   | 10/1/2015 EPS Report4  | Col. 6 times Col. 7                       | Col. 8 no greater than Col. 4  | Col. 9 minus Col. 1                          | see Maint. Of Effort Description        | Col. 10 minus Col. 11 | Positive numbers Col. 12 |
| MEDMS | AOS | CODE | District        | Allocation  | 12/30/2015   | 12/30/2015   | 12/30/2015   | Report  | Col. 5                     | Report4  | Col. 7                                    | Col. 4   | If Col. 9 is greater                         | Description                             | Col. 11               | Col. 12                  |
| 1252  |     | 558  | RSU 58/MSAD 58  | \$607,762   | \$932,332  | \$88,972   | \$843,359  | 115   | \$7,333.56                 | 114  | \$836,026                                 | \$836,026  | \$228,264                                    | \$0                                     | \$228,264             | \$228,264                |
| 1253  |     | 559  | RSU 59/MSAD 59  | \$729,199   | \$1,386,940  | \$0  | \$1,386,940  | 125   | \$11,095.52                | 111  | \$1,231,603                               | \$1,231,603  | \$502,404                                    | \$0                                     | \$502,404             | \$502,404                |
| 1254  |     | 560  | RSU 60/MSAD 60  | \$4,016,916   | \$5,897,470  | \$53,208   | \$5,844,261  | 526   | \$11,110.76                | 536  | \$5,955,367                               | \$5,844,261  | \$1,827,345                                  | \$0                                     | \$1,827,345           | \$1,827,345              |
| 1255  |     | 561  | RSU 61/MSAD 61  | \$2,123,973   | \$4,411,296  | \$168,745  | \$4,242,550  | 328   | \$12,934.60                | 331  | \$4,281,353                               | \$4,242,550  | \$2,118,577                                  | \$0                                     | \$2,118,577           | \$2,118,577              |
| 1257  | 881 | 563  | RSU 63/MSAD 63  | \$879,951   | \$888,829  | \$0  | \$888,829  | 113   | \$7,865.75                 | 117  | \$920,293                                 | \$888,829  | \$8,878                                      | \$0                                     | \$8,878               | \$8,878                  |
| 1258  |     | 564  | RSU 64/MSAD 64  | \$697,518   | \$1,558,430  | \$5,692  | \$1,552,738  | 125   | \$12,421.90                | 108  | \$1,341,565                               | \$1,341,565  | \$644,047                                    | \$0                                     | \$644,047             | \$644,047                |
| 1259  |     | 565  | RSU 65/MSAD 65  | \$0   | \$127  | \$0  | \$127  | **  | \$0.00                     | **   | \$0                                       | \$0  | \$0  | \$0                                     | \$0                   | \$0                      |
| 1261  |     | 568  | RSU 68/MSAD 68  | \$812,587   | \$969,716  | \$64,556   | \$905,160  | 125   | \$7,241.28                 | 132  | \$955,849                                 | \$905,160  | \$92,573                                     | \$0                                     | \$92,573              | \$92,573                 |
| 1262  | 848 | 570  | RSU 70/MSAD 70  | \$392,880   | \$1,000,594  | \$0  | \$1,000,594  | 74  | \$13,521.54                | 63   | \$851,857                                 | \$851,857  | \$458,977                                    | \$0                                     | \$458,977             | \$458,977                |
| 1264  |     | 572  | RSU 72/MSAD 72  | \$1,225,623   | \$3,087,389  | \$0  | \$3,087,389  | 191   | \$16,164.34                | 194  | \$3,135,882                               | \$3,087,389  | \$1,861,766                                  | \$0                                     | \$1,861,766           | \$1,861,766              |
| 1265  |     | 574  | RSU 74/MSAD 74  | \$823,071   | \$1,393,422  | \$63,800   | \$1,329,622  | 136   | \$9,776.64                 | 129  | \$1,261,187                               | \$1,261,187  | \$438,116                                    | \$0                                     | \$438,116             | \$438,116                |
| 1266  |     | 575  | RSU 75/MSAD 75  | \$3,386,037   | \$6,621,623  | \$0  | \$6,621,623  | 454   | \$14,585.07                | 419  | \$6,111,144                               | \$6,111,144  | \$2,725,107                                  | \$0                                     | \$2,725,107           | \$2,725,107              |
| 1267  | 891 | 576  | MSAD 76         | \$72,639  | \$103,308  | \$0  | \$103,308  | **  | \$17,218.06                | **   | \$120,526                                 | \$103,308  | \$30,669                                     | \$0                                     | \$30,669              | \$30,669                 |
| 1270  |     | 791  | Indian Island   | \$0   | \$75,201   | \$0  | \$75,201   | 27  | \$2,785.20                 | 25   | \$69,630                                  | \$69,630   | \$69,630                                     | \$0                                     | \$69,630              | \$69,630                 |
| 1271  |     | 792  | Indian Township | \$159,626   | \$90,880   | \$0  | \$90,880   | 46  | \$1,975.64                 | 52   | \$102,733                                 | \$90,880   | \$0  | \$0                                     | \$0                   | \$0                      |
| 1272  |     | 793  | Pleasant Point  | \$181,846   | \$13,294   | \$0  | \$13,294   | 32  | \$415.45                   | 35   | \$14,541                                  | \$13,294   | \$0  | \$0                                     | \$0                   | \$0                      |
| 3152  |     | 801  | RSU 01 - LKRSU  | \$2,254,223   | \$4,138,684  | \$0  | \$4,138,684  | 334   | \$12,391.27                | 328  | \$4,064,337                               | \$4,064,337  | \$1,810,114                                  | \$0                                     | \$1,810,114           | \$1,810,114              |
| 3156  |     | 802  | RSU 02          | \$2,147,836   | \$3,817,374  | \$114,951  | \$3,702,423  | 337   | \$10,986.42                | 313  | \$3,438,749                               | \$3,438,749  | \$1,290,913                                  | \$0                                     | \$1,290,913           | \$1,290,913              |
| 3157  |     | 804  | RSU 04          | \$1,813,711   | \$3,184,268  | \$93,941   | \$3,090,327  | 209   | \$14,786.25                | 216  | \$3,193,830                               | \$3,090,327  | \$1,276,616                                  | \$0                                     | \$1,276,616           | \$1,276,616              |
| 3158  |     | 805  | RSU 05          | \$2,251,676   | \$3,325,923  | \$0  | \$3,325,923  | 275   | \$12,094.27                | 267  | \$3,229,170                               | \$3,229,170  | \$977,494                                    | \$0                                     | \$977,494             | \$977,494                |
| 3206  |     | 809  | RSU 09          | \$2,522,452   | \$3,158,989  | \$98,593   | \$3,060,396  | 362   | \$8,454.13                 | 381  | \$3,221,024                               | \$3,060,396  | \$537,944                                    | \$0                                     | \$537,944             | \$537,944                |
| 3159  |     | 810  | RSU 10          | \$3,279,982   | \$5,746,004  | \$340,000  | \$5,406,004  | 490   | \$11,032.66                | 534  | \$5,891,440                               | \$5,406,004  | \$2,126,022                                  | \$0                                     | \$2,126,022           | \$2,126,022              |
| 3160  |     | 812  | RSU 12          | \$1,720,491   | \$3,169,703  | \$12,378   | \$3,157,325  | 270   | \$11,693.80                | 264  | \$3,087,163                               | \$3,087,163  | \$1,366,672                                  | \$0                                     | \$1,366,672           | \$1,366,672              |
| 3161  |     | 813  | RSU 13          | \$2,355,870   | \$3,426,689  | \$3,058  | \$3,423,631  | 291   | \$11,765.05                | 288  | \$3,388,334                               | \$3,388,334  | \$1,032,464                                  | \$0                                     | \$1,032,464           | \$1,032,464              |
| 3162  |     | 814  | RSU 14          | \$3,923,922   | \$6,226,736  | \$76,149   | \$6,150,587  | 458   | \$13,429.23                | 469  | \$6,298,309                               | \$6,150,587  | \$2,226,665                                  | \$0                                     | \$2,226,665           | \$2,226,665              |
| 3163  |     | 816  | RSU 16          | \$2,126,410   | \$3,303,307  | \$0  | \$3,303,307  | 301   | \$10,974.44                | 316  | \$3,467,923                               | \$3,303,307  | \$1,176,897                                  | \$0                                     | \$1,176,897           | \$1,176,897              |
| 3164  |     | 818  | RSU 18          | \$3,064,681   | \$3,482,676  | \$0  | \$3,482,676  | 416   | \$8,371.82                 | 418  | \$3,499,421                               | \$3,482,676  | \$417,995                                    | \$0                                     | \$417,995             | \$417,995                |
| 3165  |     | 819  | RSU 19          | \$2,013,909   | \$2,872,525  | \$0  | \$2,872,525  | 321   | \$8,948.67                 | 301  | \$2,693,550                               | \$2,693,550  | \$679,641                                    | \$0                                     | \$679,641             | \$679,641                |

2016-17

Maintenance of Effort Adjustment Calculation for Step 6

|              |     |      |                           | EPS<br>Special Education<br>Allocations<br>prior to<br>Maintenance of<br>Effort Adjustment<br>(1) | (2)  | (3)   | (4)   | (5)   | (6)  | (7)   | (8)   | (9)  | (10)  | (11)   | (12)                                     | (13)  |
|--------------|-----|------|---------------------------|---|--|---|---|---|--|---|---|--|---|--|--|---|
|              |     |      |                           | EPS Estimate<br>Excluding Federal<br>Revenues<br>see<br>Step 6<br>EPS<br>Allocation               | 2014-15<br>Actual<br>State/Local<br>Expenditures<br>from MEDMS<br>Financial<br>as of<br>12/30/2015 | 2014-15<br>Medicaid<br>Revenues<br>from MEDMS<br>Financial<br>as of<br>12/30/2015 | 2014-15 Actual<br>State/Local<br>Expenditures<br>Exclude<br>Medicaid<br>Col. 2<br>minus<br>12/30/2015 | 2014<br>Students w<br>Disabilities<br>(Excluding<br>SACs and<br>State<br>Wards)<br>10/1/2014<br>EPS<br>Report | 2014-2015<br>Per-Pupil<br>Amount<br>Col. 4<br>divided by<br>Col. 5 | 2015 Pupils<br>with<br>Disabilities<br>(Excluding<br>SACs and<br>State<br>Wards)<br>10/1/2015<br>EPS<br>Report4 | Preliminary<br>Adjusted<br>Expenditures<br>for MOE<br>Col. 6<br>times<br>Col. 7 | Final Adjusted<br>Expenditures<br>for MOE - not<br>greater than<br>actual<br>expenditures<br>Col. 8<br>no greater than<br>Col. 4 | Adjusted MOE<br>Based on Per-Pupil<br>Expenditures<br>Col. 9<br>minus<br>Col. 1<br>If Col. 9 is greater | Loss of High<br>Cost Out-<br>District<br>Students<br>see<br>Maint. Of<br>Effort<br>Description | Sub-Total<br>Col. 10<br>minus<br>Col. 11 | Final MOE<br>Adjustment<br>Positive<br>numbers<br>Col. 12 |
| MEDMS        | AOS | CODE | District                  |   |  |   |   |   |  |   |   |  |   |  |  |   |
|              |     |      | SAU                       |   |  |   |   |   |  |   |   |  |   |  |  |   |
| 3166         |     | 820  | RSU 20                    | \$745,788   | \$1,451,281  | \$125,238   | \$1,326,043   | 153   | \$8,666.95   | 132   | \$1,144,037   | \$1,144,037  | \$398,249   | \$0  | \$398,249                                | \$398,249   |
| 3167         |     | 821  | RSU 21                    | \$3,472,769   | \$5,688,582  | \$76,204  | \$5,612,378   | 417   | \$13,458.94  | 385   | \$5,181,692   | \$5,181,692  | \$1,708,923   | \$0  | \$1,708,923                              | \$1,708,923   |
| 3217         |     | 822  | RSU 22                    | \$3,070,684   | \$4,247,417  | \$0   | \$4,247,417   | 402   | \$10,565.71  | 421   | \$4,448,164   | \$4,247,417  | \$1,176,733   | \$0  | \$1,176,733                              | \$1,176,733   |
| 3168         |     | 823  | RSU 23                    | \$773,335   | \$2,072,696  | \$14,335  | \$2,058,362   | 144   | \$14,294.18  | 143   | \$2,044,068   | \$2,044,068  | \$1,270,733   | \$0  | \$1,270,733                              | \$1,270,733   |
| 3169         |     | 824  | RSU 24                    | \$810,394   | \$1,623,515  | \$170   | \$1,623,345   | 135   | \$12,024.78  | 133   | \$1,599,296   | \$1,599,296  | \$788,902   | \$0  | \$788,902                                | \$788,902   |
| 3170         |     | 825  | RSU 25                    | \$1,226,082   | \$2,352,572  | \$214,481   | \$2,138,090   | 208   | \$10,279.28  | 214   | \$2,199,766   | \$2,138,090  | \$912,008   | \$0  | \$912,008                                | \$912,008   |
| 3171         |     | 826  | RSU 26                    | \$943,682   | \$1,692,383  | \$0   | \$1,692,383   | 104   | \$16,272.91  | 126   | \$2,050,387   | \$1,692,383  | \$748,701   | \$0  | \$748,701                                | \$748,701   |
| 3172         |     | 834  | RSU 34                    | \$1,509,345   | \$2,127,119  | \$0   | \$2,127,119   | 239   | \$8,900.08   | 232   | \$2,064,819   | \$2,064,819  | \$555,474   | \$0  | \$555,474                                | \$555,474   |
| 3173         |     | 838  | RSU 38                    | \$801,842   | \$1,537,207  | \$18,190  | \$1,519,018   | 125   | \$12,152.14  | 125   | \$1,519,018   | \$1,519,018  | \$717,176   | \$0  | \$717,176                                | \$717,176   |
| 3174         |     | 839  | RSU 39                    | \$1,675,018   | \$1,865,130  | \$458,292   | \$1,406,838   | 251   | \$5,604.93   | 253   | \$1,418,047   | \$1,406,838  | \$0   | \$0  | \$0                                      | \$0   |
| 3199         |     | 850  | RSU 50                    | \$574,775   | \$1,494,967  | \$20,943  | \$1,474,024   | 124   | \$11,887.29  | 118   | \$1,402,700   | \$1,402,700  | \$827,925   | \$0  | \$827,925                                | \$827,925   |
| 3175         |     | 867  | RSU 67                    | \$766,168   | \$1,189,087  | \$18,801  | \$1,170,285   | 133   | \$8,799.14   | 120   | \$1,055,897   | \$1,055,897  | \$289,729   | \$0  | \$289,729                                | \$289,729   |
| 3241         |     | 871  | RSU 71                    | \$2,137,772   | \$4,468,405  | \$357,010   | \$4,111,395   | 279   | \$14,736.18  | 298   | \$4,391,382   | \$4,111,395  | \$1,973,623   | \$0  | \$1,973,623                              | \$1,973,623   |
| 3198         |     | 873  | RSU 73                    | \$1,585,602   | \$2,429,094  | \$118,639   | \$2,310,455   | 213   | \$10,847.21  | 218   | \$2,364,692   | \$2,310,455  | \$724,853   | \$0  | \$724,853                                | \$724,853   |
| 3184         |     | 878  | RSU 78                    | \$182,697   | \$447,737  | \$0   | \$447,737   | 29  | \$15,439.20  | 26  | \$401,419   | \$401,419  | \$218,722   | \$0  | \$218,722                                | \$218,722   |
| 1281         | 898 | 903  | Boothbay-Boothbay Hbr CSD | \$593,717   | \$1,303,212  | \$0   | \$1,303,212   | 104   | \$12,530.89  | 97  | \$1,215,496   | \$1,215,496  | \$621,779   | \$0  | \$621,779                                | \$621,779   |
| 1283         | 891 | 907  | Mt Desert CSD             | \$527,673   | \$890,563  | \$0   | \$890,563   | 64  | \$13,915.04  | 71  | \$987,968   | \$890,563  | \$362,890   | \$0  | \$362,890                                | \$362,890   |
| 1284         | 881 | 908  | Airline CSD               | \$73,877  | \$140,284  | \$0   | \$140,284   | **  | \$23,380.68  | **  | \$140,284   | \$140,284  | \$66,407  | \$0  | \$66,407                                 | \$66,407  |
| 1288         | 890 | 912  | East Range CSD            | \$33,219  | \$70,908   | \$0   | \$70,908  | **  | \$17,726.90  | **  | \$70,908  | \$70,908   | \$37,689  | \$0  | \$37,689                                 | \$37,689  |
| 1289         |     | 913  | Deer Isle-Stonington CSD  | \$366,481   | \$1,105,067  | \$0   | \$1,105,067   | 62  | \$17,823.65  | 74  | \$1,318,950   | \$1,105,067  | \$738,586   | \$0  | \$738,586                                | \$738,586   |
| 1290         | 893 | 914  | Great Salt Bay CSD        | \$503,970   | \$833,249  | \$0   | \$833,249   | 71  | \$11,735.90  | 77  | \$903,664   | \$833,249  | \$329,279   | \$0  | \$329,279                                | \$329,279   |
| 1292         |     | 917  | Moosabec CSD              | \$107,107   | \$84,445   | \$0   | \$84,445  | **  | \$12,063.64  | **  | \$120,636   | \$84,445   | \$0   | \$0  | \$0                                      | \$0   |
| 1293         |     | 918  | Wells-Ogunquit CSD        | \$1,345,723   | \$3,279,484  | \$165   | \$3,279,319   | 162   | \$20,242.71  | 159   | \$3,218,591   | \$3,218,591  | \$1,872,868   | \$0  | \$1,872,868                              | \$1,872,868   |
| 1294         |     | 919  | Five Town CSD             | \$688,689   | \$838,297  | \$155   | \$838,142   | 75  | \$11,175.22  | 74  | \$826,966   | \$826,966  | \$138,277   | \$0  | \$138,277                                | \$138,277   |
| <b>Total</b> |     |      |                           | <b>209,689,289</b>  | <b>335,766,559</b>   | <b>8,285,577</b>  | <b>327,480,983</b>  | <b>29,052</b>   |  | <b>29,133</b>   | <b>328,462,811</b>  | <b>320,469,763</b>   | <b>112,751,562</b>  | <b>0</b>   | <b>112,751,562</b>                       | <b>112,751,562</b>  |