

### **General directions for submitting cost data:**

We recommend that you send an "unofficial" submission to Paula Gravelle, School Finance Director ([paula.b.gravelle@maine.gov](mailto:paula.b.gravelle@maine.gov) or call at 624-6792), for a "preliminary" approval prior to any "official" submission.

For the official submission – the following should go to both to the Commissioner and the Town Office where the school is located (on the same day).

- Letter to Commissioner requesting approval of the determination of the costs
- Lack of Need Report pursuant to 20-A MRSA Section 4102 sub-section 3
- Cost Analysis Expenditure Detail Report (excel spreadsheet) – You must use the Maine Education Financial System (MEFS) "Budget to Actual Report" for the Base Year for the districts actual expenditures.
  1. Column A is for the total district actual expenditures,
  2. Column B is for the total actual expenditures of the school (cost center) that is being closed (including costs that are pro-rated from Cost Centers 90 and 95).
  3. Column C is for the expenditures that would continue even if the school were closed in the base year (please note that for teacher salaries and benefits you must use the average amount for the elementary teachers – for salaries this amount can be found at <https://www.maine.gov/education> under data center, professional staff data, public professional staff average salaries after 2004, professional staff, average salary of instructional staff and then choosing the base year and your school unit.
  4. Column D is the Savings if the school were closed in the base year.
- Cost Analysis Summary Sheet (excel spreadsheet) – the cost data on the Summary Sheet must match the subtotals and grand total on the "Expenditure Detail Report".

Also, for the Town(s) where the school is located, include the following additional information:

- Copy of Statutes – sections 4102 & 1512 Revised
- Copy of Rules – Chapter 26
- Cover Sheet for Municipal Comments

The 10 day comment period begins the day the Town office in which the school is located receives the cost data from the CSD/RSU. Comments should be directed through the town office and sent collectively to the Commissioner prior to the comment period deadline.

The Commissioner must respond within 20 days of receipt OR 10 days after the comment deadline.