

## General Directions for Submitting Cost Data and Lack of Need Report

We recommend that you send an “unofficial” submission to Charlotte Ellis, School Finance and Compliance Helpdesk Analyst ([charlotte.ellis@maine.gov](mailto:charlotte.ellis@maine.gov) or call at 207-624-6625), for “preliminary” review before any “official” submission.

**For official submission**, the following should go (on the same day) to both the Commissioner and the Town Office where the school is located and to the Town Office(s) of any town(s) in the SAU that sends the majority of its grade-appropriate students to the school:

- Letter to the Commissioner requesting validation of the determination of the costs
- Lack of Need Report pursuant to 20-A MRS 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 district's 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 prorated 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).
  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”.

For the Town where the school is located and any Town(s) in the SAU that sends the majority of its grade-appropriate students to the school, include the following additional information:

- Copy of Statutes
  - Title 20-A, §4102: Closing of a school building
  - Title 20-A, §1512: Closing school
- Cover Sheet for Municipal Comments

The 10-day comment period begins the day the Town Office(s) receive the cost data from the CSD/RSU. Comments should be directed through the Town Office(s) and sent collectively to the Commissioner before the comment period deadline.

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