

FY 2025-26 EPS Special Education Allocation: Calculation of Maintenance of Effort Adjustment

ORGID	District	Formula Allocation	Net Expenditures	High Cost Out-of-District Adjustment	Net Expenditures Minus HCOOD Adjustment	FY 2024 Per Pupil Special Education Expenditures	MOE Check (Lesser of previous two years)	EPS Maintenance of Effort Adjustment
1761	Acadia Academy	\$542,280.04	\$831,955.20	\$144,413.25	\$687,541.95	\$20,834.61	\$687,541.95	\$145,261.92
2	Acton Public Schools	\$726,114.00	\$1,120,882.84	\$34,533.80	\$1,086,349.04	\$15,744.19	\$1,086,349.04	\$360,235.04
1038	Airline CSD	\$145,954.20	\$84,875.37	\$0.00	\$84,875.37	\$6,062.53	\$78,812.89	\$0.00
4	Alexander Public Schools	\$150,502.17	\$194,162.16	\$0.00	\$194,162.16	\$13,868.73	\$194,162.16	\$43,659.99
1734	Andover Public Schools	\$160,058.68	\$130,195.17	\$0.00	\$130,195.17	\$7,658.54	\$99,561.02	\$0.00
9	Appleton Public Schools	\$300,352.80	\$815,677.20	\$43,737.24	\$771,939.96	\$21,442.78	\$771,939.96	\$471,587.16
1629	Athens Public Schools	\$286,246.50	\$200,619.40	\$0.00	\$200,619.40	\$8,722.59	\$183,174.39	\$0.00
14	Auburn Public Schools	\$7,081,258.80	\$12,339,038.33	\$1,245,692.81	\$11,093,345.52	\$16,361.87	\$10,406,149.32	\$3,324,890.52
28	Augusta Public Schools	\$4,438,365.16	\$6,573,502.77	\$323,282.15	\$6,250,220.62	\$14,881.48	\$6,012,117.92	\$1,573,752.76
38	Baileyville Public Schools	\$437,382.40	\$779,418.04	\$12,747.38	\$766,670.66	\$12,365.66	\$692,476.96	\$255,094.56
42	Bangor Public Schools	\$8,749,496.14	\$8,758,066.64	\$75,303.61	\$8,682,763.03	\$11,160.37	\$8,682,763.03	\$0.00
53	Bar Harbor Public Schools	\$660,655.60	\$1,695,120.81	\$0.00	\$1,695,120.81	\$25,300.32	\$1,695,120.81	\$1,034,465.21
547	Baring Plt Public Schools	\$84,950.96	\$45,406.46	\$0.00	\$45,406.46	\$5,045.17	\$40,361.36	\$0.00
1630	Baxter Academy for Technology and Science	\$873,866.24	\$295,765.89	\$0.00	\$295,765.89	\$3,606.91	\$295,765.89	\$0.00
62	Beals Public Schools	\$124,104.54	\$112,999.93	\$0.00	\$112,999.93	\$18,833.33	\$112,999.93	\$0.00
550	Beaver Cove Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
64	Beddington Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
65	Biddeford Public Schools	\$5,490,014.60	\$7,119,156.94	\$147,161.64	\$6,971,995.30	\$13,007.46	\$6,555,759.84	\$1,065,745.24
72	Blue Hill Public Schools	\$738,387.20	\$885,175.11	\$0.00	\$885,175.11	\$13,618.08	\$871,557.12	\$133,169.92
1031	Boothbay-Boothbay Hbr CSD	\$963,031.88	\$1,555,544.10	\$49,146.90	\$1,506,397.20	\$17,118.15	\$1,506,397.20	\$543,365.32
74	Bowerbank Public Schools	\$45,964.40	\$64,236.51	\$0.00	\$64,236.51	\$21,412.17	\$64,236.51	\$18,272.11
78	Brewer Public Schools	\$3,093,651.80	\$4,326,583.46	\$71,694.79	\$4,254,888.67	\$12,588.43	\$4,040,886.03	\$947,234.23
86	Bridgewater Public Schools	\$151,200.50	\$17,638.85	\$0.00	\$17,638.85	\$1,469.91	\$17,638.85	\$0.00
1633	Brighton Plt School Department	\$21,889.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
88	Bristol Public Schools	\$563,665.76	\$882,989.54	\$44,845.76	\$838,143.78	\$16,762.88	\$838,143.78	\$274,478.02
90	Brooklin Public Schools	\$94,813.34	\$292,324.79	\$0.00	\$292,324.79	\$48,720.80	\$292,324.79	\$197,511.45
92	Brooksville Public Schools	\$169,919.04	\$208,767.85	\$0.00	\$208,767.85	\$10,438.40	\$208,767.85	\$38,848.81
94	Brunswick Public Schools	\$5,421,767.12	\$7,667,050.65	\$0.00	\$7,667,050.65	\$18,564.29	\$7,667,050.65	\$2,245,283.53
1824	Burlington Public Schools	\$150,171.67	\$196,883.50	\$0.00	\$196,883.50	\$10,937.98	\$142,193.74	\$0.00
1825	Byron Public Schools	\$14,935.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
108	Calais Public Schools	\$815,470.64	\$1,039,674.23	\$0.00	\$1,039,674.23	\$12,526.20	\$964,517.40	\$149,046.76
113	Cape Elizabeth Public Schools	\$3,155,208.00	\$4,536,113.40	\$0.00	\$4,536,113.40	\$22,019.97	\$4,536,113.40	\$1,380,905.40
1402	Caratunk Public Schools	\$14,865.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
549	Carrabassett Valley Public Schools	\$89,399.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
124	Carroll Plt Public Schools	\$54,210.09	\$15,811.31	\$0.00	\$15,811.31	\$3,162.27	\$15,811.31	\$0.00
125	Castine Public Schools	\$164,060.88	\$188,908.49	\$0.00	\$188,908.49	\$17,173.50	\$188,908.49	\$24,847.61
127	Caswell Public Schools	\$135,829.29	\$130,899.47	\$0.00	\$130,899.47	\$16,362.44	\$130,899.47	\$0.00
130	Charlotte Public Schools	\$83,519.40	\$57,757.30	\$0.00	\$57,757.30	\$28,878.65	\$57,757.30	\$0.00

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1433	Chebeague Island Public Schools	\$83,512.45	\$191,917.34	\$27,789.40	\$164,127.94	\$27,354.66	\$136,773.30	\$53,260.85
1628	Cherryfield Public Schools	\$246,531.40	\$316,306.80	\$0.00	\$316,306.80	\$15,815.34	\$316,306.80	\$69,775.40
1510	Community Regional Charter School	\$819,475.20	\$555,752.18	\$0.00	\$555,752.18	\$6,387.96	\$555,752.18	\$0.00
137	Cooper Public Schools	\$26,932.34	\$22,322.54	\$0.00	\$22,322.54	\$11,161.27	\$22,322.54	\$0.00
138	Coplin Plt Public Schools	\$11,481.06	\$6,985.66	\$0.00	\$6,985.66	\$6,985.66	\$6,985.66	\$0.00
139	Cranberry Isles Public Schools	\$48,954.20	\$62,459.70	\$0.00	\$62,459.70	\$15,614.93	\$62,459.70	\$13,505.50
142	Crawford Public Schools	\$13,885.03	\$2,203.00	\$0.00	\$2,203.00	\$2,203.00	\$2,203.00	\$0.00
1411	Cutler Public Schools	\$170,784.88	\$189,122.55	\$0.00	\$189,122.55	\$14,547.89	\$189,122.55	\$18,337.67
1661	Dayton Public Schools	\$686,447.56	\$1,448,569.47	\$0.00	\$1,448,569.47	\$24,975.34	\$1,448,569.47	\$762,121.91
147	Deblois Public Schools	\$31,607.25	\$8,615.72	\$0.00	\$8,615.72	\$2,153.93	\$6,461.79	\$0.00
148	Dedham Public Schools	\$478,374.00	\$735,583.90	\$47,676.39	\$687,907.51	\$19,108.55	\$687,907.51	\$209,533.51
1049	Deer Isle-Stonington CSD	\$710,685.60	\$863,650.26	\$36,235.97	\$827,414.29	\$11,653.73	\$827,414.29	\$116,728.69
150	Dennistown Plt Public Schools	\$31,647.20	\$7,835.63	\$0.00	\$7,835.63	\$2,611.88	\$5,223.76	\$0.00
151	Dennysville Public Schools	\$87,377.78	\$61,478.81	\$0.00	\$61,478.81	\$7,684.86	\$53,794.02	\$0.00
154	Drew Plt Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1998	Eagle Lake Public Schools	\$178,342.46	\$147,951.24	\$0.00	\$147,951.24	\$11,380.87	\$147,951.24	\$0.00
1400	East Machias Public Schools	\$424,251.84	\$635,370.83	\$0.00	\$635,370.83	\$11,345.91	\$544,603.68	\$120,351.84
157	East Millinocket Public Schools	\$418,427.12	\$716,993.28	\$0.00	\$716,993.28	\$20,485.53	\$676,022.49	\$257,595.37
1047	East Range CSD	\$0.00	-\$16,589.67	\$0.00	-\$16,589.67	\$0.00	-\$16,589.67	\$0.00
160	Easton Public Schools	\$361,224.60	\$346,182.87	\$0.00	\$346,182.87	\$9,356.30	\$346,182.87	\$0.00
163	Eastport Public Schools	\$253,739.06	\$344,633.00	\$0.00	\$344,633.00	\$18,138.58	\$326,494.44	\$72,755.38
2071	Ecology Learning Center	\$274,461.44	\$178,653.27	\$0.00	\$178,653.27	\$6,871.28	\$178,653.27	\$0.00
166	Edgecomb Public Schools	\$303,315.90	\$575,390.39	\$0.00	\$575,390.39	\$17,436.08	\$470,774.16	\$167,458.26
1663	Ellsworth Public Schools	\$2,171,394.00	\$4,631,737.41	\$86,571.68	\$4,545,165.73	\$18,938.20	\$4,412,600.60	\$2,241,206.60
1627	Eustis Public Schools	\$169,299.80	\$178,480.72	\$0.00	\$178,480.72	\$12,748.63	\$152,983.56	\$0.00
174	Falmouth Public Schools	\$4,373,767.12	\$8,307,941.85	\$43,397.28	\$8,264,544.57	\$29,411.20	\$8,264,544.57	\$3,890,777.45
180	Fayette Public Schools	\$237,475.72	\$309,187.84	\$22,598.64	\$286,589.20	\$16,858.19	\$286,589.20	\$49,113.48
1631	Fiddlehead School of Arts and Sciences	\$431,941.94	\$603,656.51	\$0.00	\$603,656.51	\$10,231.47	\$521,804.97	\$89,863.03
1065	Five Town CSD	\$1,535,932.24	\$1,923,824.53	\$0.00	\$1,923,824.53	\$14,913.37	\$1,759,777.66	\$223,845.42
275	Frenchboro Public Schools	\$22,708.26	\$49,719.59	\$0.00	\$49,719.59	\$16,573.20	\$33,146.40	\$10,438.14
188	Georgetown Public Schools	\$248,280.16	\$298,485.48	\$0.00	\$298,485.48	\$18,655.35	\$298,485.48	\$50,205.32
190	Gilead Public Schools	\$70,492.48	\$193,601.59	\$0.00	\$193,601.59	\$24,200.20	\$193,601.59	\$123,109.11
191	Glenburn Public Schools	\$1,256,245.44	\$1,668,292.91	\$102,330.93	\$1,565,961.98	\$14,499.65	\$1,565,961.98	\$309,716.54
193	Glenwood Plt Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
194	Gorham Public Schools	\$6,280,298.96	\$7,251,252.10	\$127,093.20	\$7,124,158.90	\$15,029.88	\$7,124,158.90	\$843,859.94
205	Grand Isle Public Schools	\$104,968.20	\$51,628.97	\$0.00	\$51,628.97	\$5,162.90	\$51,628.97	\$0.00
207	Grand Lake Stream Plt School Dept	\$24,511.03	\$2,094.50	\$0.00	\$2,094.50	\$2,094.50	\$2,094.50	\$0.00
208	Greenbush Public Schools	\$471,063.72	\$904,565.52	\$77,751.78	\$826,813.74	\$15,032.98	\$826,813.74	\$355,750.02

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210	Greenville Public Schools	\$238,842.60	\$425,674.20	\$0.00	\$425,674.20	\$26,604.64	\$425,674.20	\$186,831.60
1664	Hancock Public Schools	\$619,780.72	\$1,279,283.26	\$32,014.77	\$1,247,268.49	\$17,818.13	\$1,247,268.49	\$627,487.77
217	Harmony Public Schools	\$165,992.94	\$131,508.91	\$0.00	\$131,508.91	\$14,612.11	\$131,508.91	\$0.00
219	Hermon Public Schools	\$2,187,958.48	\$2,349,987.51	\$45,830.98	\$2,304,156.53	\$12,191.31	\$2,267,583.66	\$79,625.18
224	Highland Plt Public Schools	\$0.00	\$823.73	\$0.00	\$823.73	\$823.73	\$0.00	\$0.00
225	Hope Public Schools	\$274,458.66	\$729,561.74	\$39,599.32	\$689,962.42	\$29,998.37	\$689,962.42	\$415,503.76
1009	Indian Island	\$299,524.36	\$242,455.98	\$0.00	\$242,455.98	\$6,061.40	\$242,455.98	\$0.00
1011	Indian Township	\$496,940.10	\$569,611.26	\$0.00	\$569,611.26	\$6,946.48	\$507,093.04	\$10,152.95
227	Isle Au Haut Public Schools	\$0.00	\$1,814.44	\$0.00	\$1,814.44	\$0.00	\$0.00	\$0.00
229	Islesboro Public Schools	\$179,150.40	\$203,654.44	\$0.00	\$203,654.44	\$20,365.45	\$203,654.44	\$24,504.04
235	Jefferson Public Schools	\$663,128.80	\$1,279,682.68	\$0.00	\$1,279,682.68	\$15,605.89	\$1,123,624.08	\$460,495.28
237	Jonesboro Public Schools	\$150,347.34	\$188,209.96	\$0.00	\$188,209.96	\$8,183.05	\$188,209.96	\$37,862.62
239	Jonesport Public Schools	\$196,610.05	\$137,051.25	\$0.00	\$137,051.25	\$8,061.84	\$120,927.60	\$0.00
241	Kingsbury Plt Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
242	Kittery Public Schools	\$2,242,016.60	\$4,063,044.70	\$0.00	\$4,063,044.70	\$20,417.32	\$3,960,960.08	\$1,718,943.48
1351	Lake View Plt. Public Schools	\$29,069.60	\$4,955.22	\$0.00	\$4,955.22	\$4,955.22	\$4,955.22	\$0.00
247	Lakeville Public Schools	\$19,571.76	\$4,772.91	\$0.00	\$4,772.91	\$2,386.46	\$4,772.91	\$0.00
1665	Lamoine Public Schools	\$375,208.72	\$648,621.97	\$41,743.95	\$606,878.02	\$20,229.27	\$606,878.02	\$231,669.30
250	Lewiston Public Schools	\$11,053,491.54	\$24,995,242.30	\$1,385,896.63	\$23,609,345.67	\$22,126.85	\$23,609,345.67	\$12,555,854.13
2040	Limestone Public Schools	\$402,364.07	\$553,695.02	\$0.00	\$553,695.02	\$11,073.91	\$420,808.58	\$18,444.52
263	Lincoln Plt Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
264	Lincolnvile Public Schools	\$441,724.66	\$948,414.49	\$91,967.09	\$856,447.40	\$22,538.09	\$833,909.33	\$392,184.67
266	Lisbon Public Schools	\$2,653,076.20	\$2,709,017.38	\$147,799.40	\$2,561,217.98	\$10,163.57	\$2,561,217.98	\$0.00
387	Long Island Public Schools	\$80,613.47	\$28,044.00	\$0.00	\$28,044.00	\$7,011.00	\$28,044.00	\$0.00
1401	Lowell Public Schools	\$112,103.40	\$72,548.78	\$0.00	\$72,548.78	\$9,068.60	\$72,548.78	\$0.00
277	Machias Public Schools	\$527,515.90	\$506,339.95	\$0.00	\$506,339.95	\$8,037.15	\$442,043.25	\$0.00
1412	Machiasport Public Schools	\$164,046.12	\$335,574.98	\$0.00	\$335,574.98	\$20,973.44	\$335,574.98	\$171,528.86
281	Macwahoc Plt School Dept	\$19,183.08	\$6,250.20	\$0.00	\$6,250.20	\$6,250.20	\$6,250.20	\$0.00
282	Madawaska Public Schools	\$786,465.04	\$1,208,060.63	\$0.00	\$1,208,060.63	\$12,851.71	\$1,118,098.77	\$331,633.73
1501	Maine Academy of Natural Sciences	\$411,024.12	\$194,525.98	\$0.00	\$194,525.98	\$3,969.92	\$162,766.72	\$0.00
1762	Maine Arts Academy	\$490,023.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1672	Maine Connections Academy	\$1,079,200.76	\$1,191,963.65	\$0.00	\$1,191,963.65	\$11,244.95	\$1,191,963.65	\$112,762.89
1739	Maine Virtual Academy	\$1,022,591.32	\$815,359.76	\$0.00	\$815,359.76	\$7,345.59	\$815,359.76	\$0.00
290	Marshfield Public Schools	\$92,220.80	\$109,532.98	\$0.00	\$109,532.98	\$15,647.57	\$109,532.98	\$17,312.18
293	Meddybemps Public Schools	\$18,046.56	\$8,476.20	\$0.00	\$8,476.20	\$4,238.10	\$8,476.20	\$0.00
548	Medford Public Schools	\$120,539.25	\$89,580.63	\$0.00	\$89,580.63	\$6,890.82	\$75,799.02	\$0.00
294	Medway Public Schools	\$256,299.36	\$297,727.33	\$0.00	\$297,727.33	\$13,533.07	\$257,128.33	\$828.98
296	Milford Public Schools	\$830,043.10	\$1,078,961.98	\$0.00	\$1,078,961.98	\$9,898.74	\$999,772.74	\$169,729.64

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298	Millinocket Public Schools	\$969,938.36	\$1,506,987.45	\$106,932.68	\$1,400,054.77	\$13,333.86	\$1,400,054.77	\$430,116.41
304	Monhegan Plt School Dept	\$0.00	\$312.00	\$0.00	\$312.00	\$312.00	\$0.00	\$0.00
1058	Moosabec CSD	\$126,923.92	\$78,608.67	\$0.00	\$78,608.67	\$7,146.25	\$71,462.50	\$0.00
1995	Moro Plantation Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
311	Mount Desert Public Schools	\$306,459.40	\$701,039.35	\$0.00	\$701,039.35	\$23,367.98	\$677,671.42	\$371,212.02
616	MSAD 10	\$78,155.91	\$26,765.00	\$0.00	\$26,765.00	\$4,460.84	\$26,765.00	\$0.00
696	MSAD 27	\$1,404,843.56	\$1,880,243.23	\$0.00	\$1,880,243.23	\$17,249.94	\$1,880,243.23	\$475,399.67
798	MSAD 46	\$1,656,935.34	\$1,877,243.58	\$0.00	\$1,877,243.58	\$13,127.58	\$1,719,712.98	\$62,777.64
994	MSAD 76	\$44,323.98	\$164,021.54	\$0.00	\$164,021.54	\$32,804.31	\$98,412.93	\$54,088.95
1036	Mt Desert CSD	\$770,128.16	\$1,818,659.74	\$0.00	\$1,818,659.74	\$27,979.39	\$1,790,680.96	\$1,020,552.80
315	Nashville Plt Public Schools	\$14,533.01	\$11,888.25	\$0.00	\$11,888.25	\$11,888.25	\$11,888.25	\$0.00
317	New Sweden Public Schools	\$147,570.80	\$84,434.05	\$0.00	\$84,434.05	\$4,690.79	\$56,289.48	\$0.00
319	Nobleboro Public Schools	\$430,597.92	\$924,609.55	\$0.00	\$924,609.55	\$22,551.46	\$856,955.48	\$426,357.56
321	Northfield Public Schools	\$0.00	\$14,148.24	\$0.00	\$14,148.24	\$0.00	\$0.00	\$0.00
1735	Northport Public Schools	\$298,102.52	\$605,233.07	\$101,685.32	\$503,547.75	\$23,978.47	\$503,547.75	\$205,445.23
335	Orient Public Schools	\$32,827.00	\$15,806.97	\$0.00	\$15,806.97	\$5,268.99	\$15,806.97	\$0.00
342	Orrington Public Schools	\$1,042,211.84	\$1,020,995.98	\$40,940.67	\$980,055.31	\$10,208.91	\$980,055.31	\$0.00
345	Otis Public Schools	\$176,503.86	\$290,380.10	\$0.00	\$290,380.10	\$18,148.76	\$272,231.40	\$95,727.54
349	Pembroke Public Schools	\$201,749.05	\$137,785.64	\$0.00	\$137,785.64	\$8,611.61	\$137,785.64	\$0.00
351	Penobscot Public Schools	\$245,960.32	\$185,401.51	\$0.00	\$185,401.51	\$9,757.98	\$156,127.68	\$0.00
353	Perry Public Schools	\$203,560.21	\$130,379.17	\$0.00	\$130,379.17	\$6,208.54	\$93,128.10	\$0.00
1013	Pleasant Point	\$498,896.64	\$476,044.17	\$0.00	\$476,044.17	\$7,212.80	\$476,044.17	\$0.00
359	Pleasant Ridge Plt School Dept	\$26,504.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1509	Portage Lake Public Schools	\$83,307.84	\$52,014.17	\$0.00	\$52,014.17	\$10,402.84	\$52,014.17	\$0.00
364	Portland Public Schools	\$14,320,570.68	\$22,216,782.56	\$1,177,727.36	\$21,039,055.20	\$18,090.34	\$20,677,258.62	\$6,356,687.94
389	Princeton Public Schools	\$281,275.84	\$341,017.74	\$0.00	\$341,017.74	\$9,472.72	\$341,017.74	\$59,741.90
399	Reed Plt Public Schools	\$14,552.70	\$19,374.12	\$0.00	\$19,374.12	\$6,458.04	\$6,458.04	\$0.00
2195	Richmond	\$923,415.68	\$1,282,116.72	\$39,102.52	\$1,243,014.20	\$11,838.24	\$1,136,471.04	\$213,055.36
405	Robbinston Public Schools	\$190,764.03	\$220,618.32	\$13,107.38	\$207,510.94	\$11,528.39	\$195,982.63	\$5,218.61
408	Roque Bluffs Public Schools	\$13,004.35	\$19,163.11	\$0.00	\$19,163.11	\$19,163.11	\$19,163.11	\$6,158.76
1438	RSU 01 - LKRSU	\$3,736,444.80	\$6,850,243.97	\$236,595.34	\$6,613,648.63	\$16,958.08	\$6,461,028.48	\$2,724,583.68
1445	RSU 02	\$3,000,843.27	\$4,594,000.36	\$168,736.37	\$4,425,263.99	\$14,461.65	\$4,425,263.99	\$1,424,420.73
561	RSU 03/MSAD 03	\$2,154,937.26	\$2,732,030.06	\$75,379.58	\$2,656,650.48	\$13,554.34	\$2,643,096.30	\$488,159.04
1446	RSU 04	\$2,887,012.04	\$4,421,921.86	\$368,929.40	\$4,052,992.46	\$15,410.62	\$4,052,992.46	\$1,165,980.42
1449	RSU 05	\$4,028,674.00	\$4,246,540.31	\$0.00	\$4,246,540.31	\$14,592.93	\$4,246,540.31	\$217,866.31
587	RSU 06/MSAD 06	\$7,191,132.56	\$9,737,010.63	\$156,981.33	\$9,580,029.30	\$14,852.76	\$9,580,029.30	\$2,388,896.74
601	RSU 07/MSAD 07	\$146,445.84	\$290,772.99	\$0.00	\$290,772.99	\$17,104.30	\$205,251.60	\$58,805.76
603	RSU 08/MSAD 08	\$350,312.04	\$650,101.00	\$0.00	\$650,101.00	\$14,775.03	\$650,101.00	\$299,788.96

FY 2025-26 EPS Special Education Allocation: Calculation of Maintenance of Effort Adjustment

ORGID	District	Formula Allocation	Net Expenditures	High Cost Out-of-District Adjustment	Net Expenditures Minus HCOOD Adjustment	FY 2024 Per Pupil Special Education Expenditures	MOE Check (Lesser of previous two years)	EPS Maintenance of Effort Adjustment
1508	RSU 09	\$4,300,281.96	\$6,272,287.88	\$222,639.32	\$6,049,648.56	\$16,004.37	\$5,953,625.64	\$1,653,343.68
1450	RSU 10	\$4,205,563.00	\$7,152,962.27	\$671,830.75	\$6,481,131.52	\$12,683.24	\$6,379,669.72	\$2,174,106.72
617	RSU 11/MSAD 11	\$3,703,813.84	\$4,401,527.85	\$247,039.50	\$4,154,488.35	\$11,320.14	\$3,848,847.60	\$145,033.76
1451	RSU 12	\$3,022,469.98	\$3,894,413.45	\$236,787.73	\$3,657,625.72	\$12,398.74	\$3,508,843.42	\$486,373.44
1452	RSU 13	\$3,244,349.56	\$7,573,581.17	\$0.00	\$7,573,581.17	\$23,160.80	\$7,457,777.60	\$4,213,428.04
1455	RSU 14	\$6,457,215.76	\$8,767,680.79	\$27,439.35	\$8,740,241.44	\$19,379.70	\$8,740,241.44	\$2,283,025.68
635	RSU 15/MSAD 15	\$4,166,581.56	\$5,403,767.02	\$66,494.85	\$5,337,272.17	\$14,347.51	\$5,337,272.17	\$1,170,690.61
1456	RSU 16	\$3,386,716.60	\$5,034,182.07	\$317,291.89	\$4,716,890.18	\$15,989.46	\$4,429,080.42	\$1,042,363.82
646	RSU 17/MSAD 17	\$6,365,399.08	\$7,806,177.69	\$1,326,683.98	\$6,479,493.71	\$10,570.14	\$6,479,493.71	\$114,094.63
1457	RSU 18	\$5,745,248.80	\$5,745,657.35	\$121,645.84	\$5,624,011.51	\$12,306.38	\$5,624,011.51	\$148,762.71
1458	RSU 19	\$3,689,413.40	\$4,190,827.51	\$0.00	\$4,190,827.51	\$11,739.02	\$4,190,827.51	\$501,414.11
1459	RSU 20	\$1,093,012.28	\$2,437,449.18	\$15,719.84	\$2,421,729.34	\$18,072.61	\$2,421,729.34	\$1,328,717.06
1460	RSU 21	\$5,548,181.40	\$9,010,588.37	\$137,701.54	\$8,872,886.83	\$18,918.74	\$8,589,107.96	\$3,040,926.56
1615	RSU 22	\$4,584,069.72	\$6,761,137.22	\$11,441.39	\$6,749,695.83	\$15,770.32	\$6,749,695.83	\$2,165,626.11
1461	RSU 23	\$1,428,362.00	\$3,552,592.78	\$2,139.75	\$3,550,453.03	\$27,102.70	\$3,550,453.03	\$2,122,091.04
1462	RSU 24	\$1,567,257.88	\$2,706,381.66	\$0.00	\$2,706,381.66	\$21,479.22	\$2,706,381.66	\$1,139,123.78
1464	RSU 25	\$2,215,491.78	\$3,320,004.42	\$0.00	\$3,320,004.42	\$13,441.32	\$3,320,004.42	\$1,104,512.64
1465	RSU 26	\$1,693,656.90	\$2,634,627.18	\$77,132.13	\$2,557,495.05	\$14,956.12	\$2,557,495.05	\$863,838.15
703	RSU 28/MSAD 28	\$1,445,816.50	\$2,707,353.29	\$1,852.76	\$2,705,500.53	\$20,190.31	\$2,604,549.99	\$1,158,733.49
707	RSU 29/MSAD 29	\$2,283,005.64	\$3,009,839.83	\$157,008.00	\$2,852,831.83	\$13,649.92	\$2,743,633.92	\$460,628.28
713	RSU 30/MSAD 30	\$450,762.44	\$757,889.40	\$38,519.06	\$719,370.34	\$15,986.01	\$703,384.44	\$252,622.00
718	RSU 31/MSAD 31	\$799,975.68	\$1,254,668.34	\$47,817.57	\$1,206,850.77	\$14,198.25	\$1,079,067.00	\$279,091.32
722	RSU 32/MSAD 32	\$427,922.00	\$526,287.42	\$0.00	\$526,287.42	\$10,740.56	\$526,287.42	\$98,365.42
726	RSU 33/MSAD 33	\$292,567.50	\$276,593.33	\$0.00	\$276,593.33	\$12,025.80	\$276,593.33	\$0.00
1466	RSU 34	\$2,905,142.40	\$4,012,738.44	\$109,888.31	\$3,902,850.13	\$10,811.22	\$3,610,947.48	\$705,805.08
743	RSU 35/MSAD 35	\$4,082,645.00	\$5,799,081.78	\$186,026.73	\$5,613,055.05	\$19,834.12	\$5,613,055.05	\$1,530,410.05
753	RSU 37/MSAD 37	\$1,140,261.64	\$1,887,890.57	\$496.96	\$1,887,393.61	\$13,676.77	\$1,723,273.02	\$583,011.38
1467	RSU 38	\$2,004,872.00	\$2,872,027.23	\$49,254.20	\$2,822,773.03	\$18,094.70	\$2,822,773.03	\$817,901.03
1468	RSU 39	\$2,420,342.97	\$2,320,748.91	\$0.00	\$2,320,748.91	\$10,501.13	\$2,289,246.34	\$0.00
765	RSU 40/MSAD 40	\$4,030,629.86	\$7,308,881.77	\$182,237.33	\$7,126,644.44	\$18,415.11	\$7,126,644.44	\$3,096,014.58
774	RSU 41/MSAD 41	\$1,278,986.34	\$2,595,295.21	\$0.00	\$2,595,295.21	\$17,301.97	\$2,439,577.77	\$1,160,591.43
780	RSU 42/MSAD 42	\$572,247.56	\$678,451.06	\$0.00	\$678,451.06	\$8,273.80	\$653,630.20	\$81,382.64
789	RSU 44/MSAD 44	\$1,137,189.76	\$1,526,411.96	\$80,336.52	\$1,446,075.44	\$16,621.56	\$1,446,075.44	\$308,885.68
795	RSU 45/MSAD 45	\$546,710.10	\$772,526.01	\$0.00	\$772,526.01	\$15,147.57	\$772,526.01	\$225,815.91
2231	RSU 48	\$1,204,838.80	\$1,811,735.61	\$2,617.76	\$1,809,117.85	\$19,043.35	\$1,809,117.85	\$604,279.05
826	RSU 49/MSAD 49	\$3,651,651.04	\$3,638,828.23	\$161,054.96	\$3,477,773.27	\$9,908.19	\$3,477,773.27	\$0.00
1500	RSU 50	\$664,170.96	\$1,080,233.18	\$0.00	\$1,080,233.18	\$15,214.56	\$1,019,375.52	\$355,204.56
839	RSU 51/MSAD 51	\$4,196,344.00	\$8,212,229.57	\$70,720.77	\$8,141,508.80	\$27,505.10	\$8,141,508.80	\$3,945,164.80

FY 2025-26 EPS Special Education Allocation: Calculation of Maintenance of Effort Adjustment

ORGID	District	Formula Allocation	Net Expenditures	High Cost Out-of-District Adjustment	Net Expenditures Minus HCOOD Adjustment	FY 2024 Per Pupil Special Education Expenditures	MOE Check (Lesser of previous two years)	EPS Maintenance of Effort Adjustment
847	RSU 52/MSAD 52	\$4,167,997.64	\$6,891,360.53	\$269,592.98	\$6,621,767.55	\$16,350.05	\$6,621,767.55	\$2,453,769.92
854	RSU 53/MSAD 53	\$1,567,756.96	\$1,757,231.43	\$27,716.56	\$1,729,514.87	\$12,179.69	\$1,705,156.60	\$137,399.64
860	RSU 54/MSAD 54	\$5,283,238.60	\$8,527,666.27	\$62,748.81	\$8,464,917.46	\$15,418.80	\$8,171,964.00	\$2,888,725.40
874	RSU 55/MSAD 55	\$2,148,144.54	\$2,291,908.35	\$15,166.93	\$2,276,741.42	\$9,771.43	\$2,276,741.42	\$128,596.88
1826	RSU 56	\$1,588,512.68	\$2,812,766.74	\$252,094.96	\$2,560,671.78	\$21,162.58	\$2,560,671.78	\$972,159.10
888	RSU 57/MSAD 57	\$6,086,559.98	\$7,737,872.22	\$245,486.69	\$7,492,385.53	\$13,144.54	\$7,400,376.02	\$1,313,816.04
898	RSU 58/MSAD 58	\$1,089,165.40	\$2,101,776.77	\$0.00	\$2,101,776.77	\$15,230.27	\$1,919,014.02	\$829,848.62
905	RSU 59/MSAD 59	\$1,139,862.22	\$1,529,086.73	\$28,937.18	\$1,500,149.55	\$14,020.09	\$1,387,988.91	\$248,126.69
913	RSU 60/MSAD 60	\$5,976,257.68	\$7,722,197.66	\$198,125.24	\$7,524,072.42	\$16,111.51	\$7,266,291.01	\$1,290,033.33
922	RSU 61/MSAD 61	\$3,194,270.60	\$6,049,803.19	\$103,998.99	\$5,945,804.20	\$18,522.76	\$5,816,146.64	\$2,621,876.04
932	RSU 63/MSAD 63	\$1,484,202.20	\$1,743,499.20	\$134,425.08	\$1,609,074.12	\$11,021.06	\$1,576,011.58	\$91,809.38
936	RSU 64/MSAD 64	\$1,865,476.92	\$2,082,130.03	\$50,254.29	\$2,031,875.74	\$11,882.32	\$2,008,112.08	\$142,635.16
944	RSU 65/MSAD 65	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1469	RSU 67	\$1,717,325.36	\$1,887,613.97	\$46,689.15	\$1,840,924.82	\$11,954.06	\$1,840,924.82	\$123,599.46
951	RSU 68/MSAD 68	\$1,704,792.30	\$1,542,173.95	\$10,902.08	\$1,531,271.87	\$10,708.20	\$1,531,271.87	\$0.00
957	RSU 70/MSAD 70	\$824,335.24	\$1,026,406.13	\$6,760.02	\$1,019,646.11	\$13,072.39	\$915,067.30	\$90,732.06
1733	RSU 71	\$3,171,193.12	\$5,303,050.81	\$66,875.04	\$5,236,175.77	\$15,771.62	\$5,110,004.88	\$1,938,811.76
969	RSU 72/MSAD 72	\$2,215,397.36	\$4,248,115.47	\$46,202.52	\$4,201,912.95	\$20,201.51	\$4,201,912.95	\$1,986,515.59
1498	RSU 73	\$3,081,742.44	\$4,280,581.21	\$150,905.99	\$4,129,675.22	\$12,290.71	\$3,908,445.78	\$826,703.34
976	RSU 74/MSAD 74	\$1,164,335.32	\$1,730,160.90	\$44,789.09	\$1,685,371.81	\$13,166.97	\$1,685,371.81	\$521,036.49
984	RSU 75/MSAD 75	\$6,037,058.34	\$8,003,545.15	\$0.00	\$8,003,545.15	\$14,241.19	\$7,875,378.07	\$1,838,319.73
1480	RSU 78	\$274,189.00	\$862,969.20	\$0.00	\$862,969.20	\$30,820.33	\$678,047.26	\$403,858.26
551	RSU 79/MSAD 01	\$3,000,410.76	\$3,245,274.60	\$0.00	\$3,245,274.60	\$11,467.41	\$3,142,070.34	\$141,659.58
570	RSU 80/MSAD 04	\$965,071.38	\$1,256,722.56	\$323,226.79	\$933,495.77	\$9,525.47	\$904,919.65	\$0.00
626	RSU 82/MSAD 12	\$268,298.16	\$392,937.71	\$0.00	\$392,937.71	\$11,557.00	\$346,710.00	\$78,411.84
628	RSU 83/MSAD 13	\$311,710.50	\$644,287.11	\$0.00	\$644,287.11	\$16,954.93	\$491,692.97	\$179,982.47
633	RSU 84/MSAD 14	\$283,379.60	\$472,866.43	\$0.00	\$472,866.43	\$13,510.47	\$459,355.98	\$175,976.38
662	RSU 85/MSAD 19	\$249,998.90	\$230,914.04	\$0.00	\$230,914.04	\$8,552.38	\$230,914.04	\$0.00
664	RSU 86/MSAD 20	\$920,217.40	\$1,218,455.56	\$0.00	\$1,218,455.56	\$10,879.07	\$1,011,753.51	\$91,536.11
681	RSU 87/MSAD 23	\$1,509,670.72	\$1,786,350.82	\$115,209.05	\$1,671,141.77	\$11,446.18	\$1,625,357.56	\$115,686.84
685	RSU 88/MSAD 24	\$592,688.92	\$431,959.16	\$6,760.02	\$425,199.14	\$8,858.32	\$425,199.14	\$0.00
1997	RSU 89	\$471,648.38	\$724,266.20	\$0.00	\$724,266.20	\$12,933.33	\$646,666.50	\$175,018.13
1662	Saco Public Schools	\$5,953,188.88	\$9,034,576.52	\$0.00	\$9,034,576.52	\$18,141.72	\$9,034,576.52	\$3,081,387.64
416	Sanford Public Schools	\$7,697,057.20	\$10,103,933.63	\$273,771.55	\$9,830,162.08	\$13,338.08	\$9,830,162.08	\$2,133,104.88
427	Scarborough Public Schools	\$6,583,946.96	\$11,310,095.46	\$163,026.06	\$11,147,069.40	\$24,232.76	\$11,147,069.40	\$4,563,122.44
1996	Sebago Public Schools	\$449,213.40	\$879,902.58	\$0.00	\$879,902.58	\$18,331.31	\$861,571.57	\$412,358.17
1359	Seboeis Plt Public Schools	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
434	Sedgwick Public Schools	\$278,694.60	\$454,466.31	\$0.00	\$454,466.31	\$13,771.71	\$440,694.72	\$162,000.12

FY 2025-26 EPS Special Education Allocation: Calculation of Maintenance of Effort Adjustment

ORGID	District	Formula Allocation	Net Expenditures	High Cost Out-of-District Adjustment	Net Expenditures Minus HCOOD Adjustment	FY 2024 Per Pupil Special Education Expenditures	MOE Check (Lesser of previous two years)	EPS Maintenance of Effort Adjustment
436	Shirley Public Schools	\$71,958.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
440	South Bristol Public Schools	\$240,404.64	\$443,271.75	\$0.00	\$443,271.75	\$27,704.49	\$443,271.75	\$202,867.11
444	South Portland Public Schools	\$6,693,634.28	\$11,639,350.21	\$89,057.46	\$11,550,292.75	\$17,963.14	\$11,137,146.80	\$4,443,512.52
442	Southport Public Schools	\$94,577.49	\$94,376.85	\$0.00	\$94,376.85	\$11,797.11	\$82,579.77	\$0.00
456	Southwest Harbor Public Schools	\$312,500.52	\$854,601.90	\$0.00	\$854,601.90	\$27,567.81	\$854,601.90	\$542,101.38
1738	St George Public Schools	\$664,083.18	\$1,358,310.94	\$0.00	\$1,358,310.94	\$23,022.22	\$1,358,310.94	\$694,227.76
462	Surry Public Schools	\$296,877.00	\$478,837.35	\$34,917.60	\$443,919.75	\$11,682.10	\$292,052.50	\$0.00
464	Talmadge Public Schools	\$0.00	\$4,120.33	\$0.00	\$4,120.33	\$4,120.33	\$0.00	\$0.00
465	The Forks Plt School Dept	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
466	Tremont Public Schools	\$306,311.68	\$880,815.81	\$0.00	\$880,815.81	\$23,805.84	\$880,815.81	\$574,504.13
468	Trenton Public Schools	\$433,678.24	\$993,010.71	\$32,617.56	\$960,393.15	\$21,342.07	\$960,393.15	\$526,714.91
470	Upton Public Schools	\$19,773.48	\$79,543.00	\$22,435.51	\$57,107.49	\$28,553.75	\$57,107.49	\$37,334.01
471	Vanceboro Public Schools	\$35,071.00	\$50,952.80	\$0.00	\$50,952.80	\$25,476.40	\$50,952.80	\$15,881.80
473	Vassalboro Public Schools	\$1,266,254.24	\$1,739,705.40	\$38,062.22	\$1,701,643.18	\$12,989.65	\$1,701,643.18	\$435,388.94
475	Veazie Public Schools	\$580,624.50	\$1,039,623.08	\$38,909.97	\$1,000,713.11	\$16,961.24	\$1,000,713.11	\$420,088.61
477	Waite Public Schools	\$34,195.50	\$9,151.19	\$0.00	\$9,151.19	\$4,575.60	\$9,151.19	\$0.00
480	Waterville Public Schools	\$3,855,450.00	\$6,419,412.06	\$0.00	\$6,419,412.06	\$14,139.68	\$6,419,412.06	\$2,563,962.06
1060	Wells-Ogunquit CSD	\$2,255,383.00	\$4,054,202.14	\$99,154.00	\$3,955,048.14	\$26,905.09	\$3,955,048.14	\$1,699,665.14
491	Wesley Public Schools	\$37,209.96	\$24,582.21	\$0.00	\$24,582.21	\$24,582.21	\$24,582.21	\$0.00
1736	West Bath Public Schools	\$489,223.84	\$753,240.27	\$0.00	\$753,240.27	\$13,948.90	\$669,547.20	\$180,323.36
1354	West Forks Plt Public Schools	\$15,734.10	\$1,390.32	\$0.00	\$1,390.32	\$1,390.32	\$1,390.32	\$0.00
495	Westbrook Public Schools	\$5,257,184.04	\$7,194,861.40	\$200,868.86	\$6,993,992.54	\$12,647.37	\$6,993,992.54	\$1,736,808.50
503	Westmanland Public Schools	\$0.00	\$1,665.38	\$0.00	\$1,665.38	\$1,665.38	\$0.00	\$0.00
1413	Whiting Public Schools	\$94,689.21	\$134,921.33	\$0.00	\$134,921.33	\$22,486.89	\$134,921.33	\$40,232.12
508	Whitneyville Public Schools	\$69,716.14	\$36,269.44	\$0.00	\$36,269.44	\$7,253.89	\$36,269.44	\$0.00
509	Willimantic Public Schools	\$14,269.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
518	Winslow Schools	\$2,563,378.50	\$3,527,583.71	\$0.00	\$3,527,583.71	\$12,921.56	\$3,527,583.71	\$964,205.21
1737	Winterville Plt Public Schools	\$78,834.69	\$53,304.00	\$0.00	\$53,304.00	\$5,922.67	\$41,458.69	\$0.00
524	Winthrop Public Schools	\$1,196,306.00	\$1,997,219.05	\$0.00	\$1,997,219.05	\$18,156.54	\$1,743,027.84	\$546,721.84
1671	Wiscasset Public Schools	\$795,941.66	\$1,679,012.94	\$120,560.24	\$1,558,452.70	\$15,584.53	\$1,324,685.05	\$528,743.39
532	Woodland Public Schools	\$261,648.00	\$278,721.60	\$0.00	\$278,721.60	\$14,669.56	\$278,721.60	\$17,073.60
534	Woodville Public Schools	\$91,518.08	\$30,279.24	\$0.00	\$30,279.24	\$3,364.36	\$26,914.88	\$0.00
537	Yarmouth Schools	\$2,516,036.00	\$5,240,586.77	\$0.00	\$5,240,586.77	\$29,946.22	\$5,240,586.77	\$2,724,550.77
542	York Public Schools	\$3,327,009.20	\$7,317,021.00	\$314,636.92	\$7,002,384.08	\$24,569.77	\$7,002,384.08	\$3,675,374.88