

Fiscal Year 2026-2027 EPS Special Education Allocation: Calculation of Base Component, Prevalence Adjustment, and Size Adjustment

| SAU ID | SAU | Oct 1 Subsidy Count (Average of two most recent counts) | Oct 1 Special Ed Count (No SAC/SW) | Prevalence Rate | Eligible Students for Base Rate | EPS Base Rate | EPS Special Ed Rate | Base Amount | Eligible Students for Prevalence Adjustment | EPS Prevalence Rate | Prevalence Adjustment | Size Adjustment |
|--------|-------------------------------------------|------------------------------------------------------------|------------------------------------|-----------------|---------------------------------|---------------|---------------------|------------------|---------------------------------------------|---------------------|-----------------------|-----------------|
| | STATE | 167,679.0 | 34,230.0 | 20.99% | 25066 | \$8,215.97 | \$3,228,874.50 | \$325,261,062.00 | 9,164 | \$3,122.07 | \$29,890,431.78 | \$1,528,068.00 |
| 1761 | Acadia Academy | 248.0 | 55.0 | 22.18% | 38 | \$8,074.00 | \$12,111.00 | \$460,218.00 | 17 | \$3,068.12 | \$52,158.04 | \$0.00 |
| 2 | Acton Public Schools | 332.0 | 66.0 | 19.88% | 50 | \$8,371.00 | \$12,556.50 | \$627,825.00 | 16 | \$3,180.98 | \$50,895.68 | \$0.00 |
| 1038 | Airline CSD | 49.5 | 9.0 | 18.18% | 8 | \$8,813.00 | \$13,219.50 | \$105,756.00 | 1 | \$3,348.94 | \$3,348.94 | \$23,001.93 |
| 4 | Alexander Public Schools | 48.5 | 11.0 | 22.68% | 8 | \$8,270.00 | \$12,405.00 | \$99,240.00 | 3 | \$3,142.60 | \$9,427.80 | \$26,381.30 |
| 1734 | Andover Public Schools | 58.5 | 14.0 | 23.93% | 9 | \$7,599.00 | \$11,398.50 | \$102,586.50 | 5 | \$2,887.62 | \$14,438.10 | \$30,851.94 |
| 9 | Appleton Public Schools | 134.0 | 36.0 | 26.87% | 21 | \$8,436.00 | \$12,654.00 | \$265,734.00 | 15 | \$3,205.68 | \$48,085.20 | \$0.00 |
| 1629 | Athens Public Schools | 139.0 | 19.0 | 13.67% | 19 | \$8,912.00 | \$13,368.00 | \$253,992.00 | - | \$3,386.56 | \$0.00 | \$49,105.12 |
| 14 | Auburn Public Schools | 3,247.0 | 617.0 | 19.00% | 488 | \$8,519.00 | \$12,778.50 | \$6,235,908.00 | 129 | \$3,237.22 | \$417,601.38 | \$0.00 |
| 28 | Augusta Public Schools | 2,055.0 | 380.0 | 18.49% | 309 | \$8,255.00 | \$12,382.50 | \$3,826,192.50 | 71 | \$3,136.90 | \$222,719.90 | \$0.00 |
| 38 | Baileyville Public Schools | 197.5 | 54.0 | 27.34% | 30 | \$7,704.00 | \$11,556.00 | \$346,680.00 | 24 | \$2,927.52 | \$70,260.48 | \$0.00 |
| 42 | Bangor Public Schools | 3,352.0 | 830.0 | 24.76% | 503 | \$9,206.00 | \$13,809.00 | \$6,945,927.00 | 327 | \$3,498.28 | \$1,143,937.56 | \$0.00 |
| 53 | Bar Harbor Public Schools | 334.0 | 69.0 | 20.66% | 51 | \$7,932.00 | \$11,898.00 | \$606,798.00 | 18 | \$3,014.16 | \$54,254.88 | \$0.00 |
| 547 | Baring Plt Public Schools | 27.5 | 8.0 | 29.09% | 5 | \$8,038.00 | \$12,057.00 | \$60,285.00 | 3 | \$3,054.44 | \$9,163.32 | \$18,648.16 |
| 1630 | Baxter Academy for Technology and Science | 384.0 | 92.0 | 23.96% | 58 | \$9,260.00 | \$13,890.00 | \$805,620.00 | 34 | \$3,518.80 | \$119,639.20 | \$0.00 |
| 62 | Beals Public Schools | 45.5 | 14.0 | 30.77% | 7 | \$7,413.00 | \$11,119.50 | \$77,836.50 | 7 | \$2,816.94 | \$19,718.58 | \$30,096.78 |
| 550 | Beaver Cove Public Schools | 3.0 | ** | ** | ** | \$5,416.00 | \$8,124.00 | ** | ** | ** | ** | ** |
| 64 | Beddington Public Schools | 6.0 | ** | ** | ** | \$7,492.00 | \$11,238.00 | ** | ** | ** | ** | ** |
| 65 | Biddeford Public Schools | 2,431.5 | 505.0 | 20.77% | 365 | \$9,014.00 | \$13,521.00 | \$4,935,165.00 | 140 | \$3,425.32 | \$479,544.80 | \$0.00 |
| 72 | Blue Hill Public Schools | 373.0 | 67.0 | 17.96% | 56 | \$8,330.00 | \$12,495.00 | \$699,720.00 | 11 | \$3,165.40 | \$34,819.40 | \$0.00 |
| 1031 | Boothbay-Boothbay Hbr CSD | 394.0 | 105.0 | 26.65% | 60 | \$9,011.00 | \$13,516.50 | \$810,990.00 | 45 | \$3,424.18 | \$154,088.10 | \$0.00 |
| 74 | Bowerbank Public Schools | 16.0 | ** | ** | ** | \$8,119.00 | \$12,178.50 | ** | ** | ** | ** | ** |
| 78 | Brewer Public Schools | 1,189.5 | 310.0 | 26.06% | 179 | \$9,032.00 | \$13,548.00 | \$2,425,092.00 | 131 | \$3,432.16 | \$449,612.96 | \$0.00 |
| 86 | Bridgewater Public Schools | 49.0 | 15.0 | 30.61% | 8 | \$7,725.00 | \$11,587.50 | \$92,700.00 | 7 | \$2,935.50 | \$20,548.50 | \$33,603.75 |
| 1633 | Brighton Plt School Department | 6.0 | ** | ** | ** | \$8,950.00 | \$13,425.00 | ** | ** | ** | ** | ** |
| 88 | Bristol Public Schools | 271.0 | 58.0 | 21.40% | 41 | \$8,963.00 | \$13,444.50 | \$551,224.50 | 17 | \$3,405.94 | \$57,900.98 | \$0.00 |
| 90 | Brooklin Public Schools | 65.5 | 7.0 | 10.69% | 7 | \$8,487.00 | \$12,730.50 | \$89,113.50 | - | \$3,225.06 | \$0.00 | \$17,228.61 |
| 92 | Brooksville Public Schools | 76.5 | 18.0 | 23.53% | 12 | \$8,427.00 | \$12,640.50 | \$151,686.00 | 6 | \$3,202.26 | \$19,213.56 | \$43,988.94 |
| 94 | Brunswick Public Schools | 2,382.0 | 460.0 | 19.31% | 358 | \$9,118.00 | \$13,677.00 | \$4,896,366.00 | 102 | \$3,464.84 | \$353,413.68 | \$0.00 |
| 1824 | Burlington Public Schools | 55.0 | 18.0 | 32.73% | 9 | \$7,794.00 | \$11,691.00 | \$105,219.00 | 9 | \$2,961.72 | \$26,655.48 | \$40,684.68 |
| 1825 | Byron Public Schools | 2.5 | ** | ** | ** | \$8,134.00 | \$12,201.00 | ** | ** | ** | ** | ** |
| 108 | Calais Public Schools | 381.0 | 89.0 | 23.36% | 58 | \$8,214.00 | \$12,321.00 | \$714,618.00 | 31 | \$3,121.32 | \$96,760.92 | \$0.00 |
| 113 | Cape Elizabeth Public Schools | 1,491.5 | 233.0 | 15.62% | 224 | \$9,735.00 | \$14,602.50 | \$3,270,960.00 | 9 | \$3,699.30 | \$33,293.70 | \$0.00 |
| 1402 | Caratunk Public Schools | 5.0 | ** | ** | ** | \$8,789.00 | \$13,183.50 | ** | ** | ** | ** | ** |
| 549 | Carrabassett Valley Public Schools | 68.0 | ** | ** | ** | \$8,648.00 | \$12,972.00 | ** | ** | ** | ** | ** |
| 124 | Carroll Plt Public Schools | 13.0 | ** | ** | ** | \$8,202.00 | \$12,303.00 | ** | ** | ** | ** | ** |
| 125 | Castine Public Schools | 64.5 | 13.0 | 20.16% | 10 | \$8,345.00 | \$12,517.50 | \$125,175.00 | 3 | \$3,171.10 | \$9,513.30 | \$31,460.65 |
| 127 | Caswell Public Schools | 50.5 | 14.0 | 27.72% | 8 | \$7,634.00 | \$11,451.00 | \$91,608.00 | 6 | \$2,900.92 | \$17,405.52 | \$30,994.04 |
| 130 | Charlotte Public Schools | 35.5 | 6.0 | 16.90% | 6 | \$8,172.00 | \$12,258.00 | \$73,548.00 | - | \$3,105.36 | \$0.00 | \$14,219.28 |
| 1433 | Chebeague Island Public Schools | 26.0 | 6.0 | 23.08% | 4 | \$9,592.00 | \$14,388.00 | \$57,552.00 | 2 | \$3,644.96 | \$7,289.92 | \$16,690.08 |
| 1628 | Cherryfield Public Schools | 146.5 | 19.0 | 12.97% | 19 | \$7,266.00 | \$10,899.00 | \$207,081.00 | - | \$2,761.08 | \$0.00 | \$40,035.66 |
| 1510 | Community Regional Charter School | 379.0 | 81.0 | 21.37% | 57 | \$8,636.00 | \$12,954.00 | \$738,378.00 | 24 | \$3,281.68 | \$78,760.32 | \$0.00 |
| 137 | Cooper Public Schools | 19.0 | ** | ** | ** | \$7,909.00 | \$11,863.50 | ** | ** | ** | ** | ** |
| 138 | Coplin Plt Public Schools | 8.5 | ** | ** | ** | \$8,321.00 | \$12,481.50 | ** | ** | ** | ** | ** |
| 139 | Cranberry Isles Public Schools | 12.0 | ** | ** | ** | \$8,446.00 | \$12,669.00 | ** | ** | ** | ** | ** |
| 142 | Crawford Public Schools | 6.5 | ** | ** | ** | \$8,175.00 | \$12,262.50 | ** | ** | ** | ** | ** |
| 1411 | Cutler Public Schools | 62.0 | 10.0 | 16.13% | 10 | \$8,075.00 | \$12,112.50 | \$121,125.00 | - | \$3,068.50 | \$0.00 | \$23,417.50 |
| 1661 | Dayton Public Schools | 311.5 | 64.0 | 20.55% | 47 | \$8,380.00 | \$12,570.00 | \$590,790.00 | 17 | \$3,184.40 | \$54,134.80 | \$0.00 |

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|--------|----------------------------------------|------------------------------------------------------------|------------------------------------|-----------------|---------------------------------|---------------|---------------------|----------------|---------------------------------------------|---------------------|-----------------------|-----------------|
| 147 | Deblois Public Schools | 6.0 | ** | ** | ** | \$7,547.00 | \$11,320.50 | ** | ** | ** | ** | ** |
| 148 | Dedham Public Schools | 247.5 | 38.0 | 15.35% | 38 | \$8,437.00 | \$12,655.50 | \$480,909.00 | - | \$3,206.06 | \$0.00 | \$0.00 |
| 1049 | Deer Isle-Stonington CSD | 328.5 | 71.0 | 21.61% | 50 | \$8,203.00 | \$12,304.50 | \$615,225.00 | 21 | \$3,117.14 | \$65,459.94 | \$0.00 |
| 150 | Dennistown Plt Public Schools | 7.5 | ** | ** | ** | \$8,409.00 | \$12,613.50 | ** | ** | ** | ** | ** |
| 151 | Dennysville Public Schools | 31.5 | 7.0 | 22.22% | 5 | \$7,802.00 | \$11,703.00 | \$58,515.00 | 2 | \$2,964.76 | \$5,929.52 | \$15,838.06 |
| 1998 | Eagle Lake Public Schools | 60.0 | 18.0 | 30.00% | 9 | \$8,894.00 | \$13,341.00 | \$120,069.00 | 9 | \$3,379.72 | \$30,417.48 | \$46,426.68 |
| 1400 | East Machias Public Schools | 212.0 | 43.0 | 20.28% | 32 | \$7,900.00 | \$11,850.00 | \$379,200.00 | 11 | \$3,002.00 | \$33,022.00 | \$0.00 |
| 157 | East Millinocket Public Schools | 185.0 | 25.0 | 13.51% | 25 | \$8,081.00 | \$12,121.50 | \$303,037.50 | - | \$3,070.78 | \$0.00 | \$0.00 |
| 1047 | East Range CSD | 8.0 | ** | ** | ** | \$7,920.00 | \$11,880.00 | ** | ** | ** | ** | ** |
| 160 | Easton Public Schools | 183.0 | 44.0 | 24.04% | 28 | \$8,030.00 | \$12,045.00 | \$337,260.00 | 16 | \$3,051.40 | \$48,822.40 | \$0.00 |
| 163 | Eastport Public Schools | 109.5 | 21.0 | 19.18% | 17 | \$7,511.00 | \$11,266.50 | \$191,530.50 | 4 | \$2,854.18 | \$11,416.72 | \$0.00 |
| 2071 | Ecology Learning Center | 125.0 | 28.0 | 22.40% | 19 | \$8,814.00 | \$13,221.00 | \$251,199.00 | 9 | \$3,349.32 | \$30,143.88 | \$0.00 |
| 166 | Edgecomb Public Schools | 140.0 | 36.0 | 25.71% | 21 | \$8,878.00 | \$13,317.00 | \$279,657.00 | 15 | \$3,373.64 | \$50,604.60 | \$0.00 |
| 1663 | Ellsworth Public Schools | 1,039.0 | 230.0 | 22.14% | 156 | \$8,094.00 | \$12,141.00 | \$1,893,996.00 | 74 | \$3,075.72 | \$227,603.28 | \$0.00 |
| 1627 | Eustis Public Schools | 73.0 | 15.0 | 20.55% | 11 | \$8,462.00 | \$12,693.00 | \$139,623.00 | 4 | \$3,215.56 | \$12,862.24 | \$36,809.70 |
| 174 | Falmouth Public Schools | 1,951.0 | 326.0 | 16.71% | 293 | \$9,587.00 | \$14,380.50 | \$4,213,486.50 | 33 | \$3,643.06 | \$120,220.98 | \$0.00 |
| 180 | Fayette Public Schools | 147.0 | 20.0 | 13.61% | 20 | \$8,090.00 | \$12,135.00 | \$242,700.00 | - | \$3,074.20 | \$0.00 | \$0.00 |
| 1631 | Fiddlehead School of Arts and Sciences | 193.0 | 55.0 | 28.50% | 29 | \$8,647.00 | \$12,970.50 | \$376,144.50 | 26 | \$3,285.86 | \$85,432.36 | \$0.00 |
| 1065 | Five Town CSD | 666.0 | 118.0 | 17.72% | 100 | \$9,583.00 | \$14,374.50 | \$1,437,450.00 | 18 | \$3,641.54 | \$65,547.72 | \$0.00 |
| 275 | Frenchboro Public Schools | 1.0 | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** |
| 188 | Georgetown Public Schools | 99.0 | 15.0 | 15.15% | 15 | \$9,216.00 | \$13,824.00 | \$207,360.00 | - | \$3,502.08 | \$0.00 | \$40,089.60 |
| 190 | Gilead Public Schools | 15.5 | 9.0 | 58.06% | 3 | \$8,359.00 | \$12,538.50 | \$37,615.50 | 6 | \$3,176.42 | \$19,058.52 | \$21,816.99 |
| 191 | Glenburn Public Schools | 562.0 | 112.0 | 19.93% | 85 | \$8,679.00 | \$13,018.50 | \$1,106,572.50 | 27 | \$3,298.02 | \$89,046.54 | \$0.00 |
| 193 | Glenwood Plt Public Schools | - | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** |
| 194 | Gorham Public Schools | 2,826.0 | 458.0 | 16.21% | 424 | \$9,493.00 | \$14,239.50 | \$6,037,548.00 | 34 | \$3,607.34 | \$122,649.56 | \$0.00 |
| 205 | Grand Isle Public Schools | 28.5 | 9.0 | 31.58% | 5 | \$8,915.00 | \$13,372.50 | \$66,862.50 | 4 | \$3,387.70 | \$13,550.80 | \$23,268.15 |
| 207 | Grand Lake Stream Plt School Dept | 3.5 | ** | ** | ** | \$8,067.00 | \$12,100.50 | ** | ** | ** | ** | ** |
| 208 | Greenbush Public Schools | 184.0 | 64.0 | 34.78% | 28 | \$7,957.00 | \$11,935.50 | \$334,194.00 | 36 | \$3,023.66 | \$108,851.76 | \$0.00 |
| 210 | Greenville Public Schools | 114.5 | 18.0 | 15.72% | 18 | \$8,246.00 | \$12,369.00 | \$222,642.00 | - | \$3,133.48 | \$0.00 | \$43,044.12 |
| 1664 | Hancock Public Schools | 284.0 | 73.0 | 25.70% | 43 | \$8,119.00 | \$12,178.50 | \$523,675.50 | 30 | \$3,085.22 | \$92,556.60 | \$0.00 |
| 217 | Harmony Public Schools | 83.0 | ** | ** | ** | \$8,038.00 | \$12,057.00 | ** | ** | ** | ** | ** |
| 219 | Hermon Public Schools | 1,071.5 | 198.0 | 18.48% | 161 | \$8,633.00 | \$12,949.50 | \$2,084,869.50 | 37 | \$3,280.54 | \$121,379.98 | \$0.00 |
| 224 | Highland Plt Public Schools | 1.5 | ** | ** | ** | \$8,372.00 | \$12,558.00 | ** | ** | ** | ** | ** |
| 225 | Hope Public Schools | 141.0 | 29.0 | 20.57% | 22 | \$8,304.00 | \$12,456.00 | \$274,032.00 | 7 | \$3,155.52 | \$22,088.64 | \$0.00 |
| 1009 | Indian Island | 119.0 | 38.0 | 31.93% | 18 | \$8,358.00 | \$12,537.00 | \$225,666.00 | 20 | \$3,176.04 | \$63,520.80 | \$0.00 |
| 1011 | Indian Township | 179.0 | 74.0 | 41.34% | 27 | \$8,121.00 | \$12,181.50 | \$328,900.50 | 47 | \$3,085.98 | \$145,041.06 | \$0.00 |
| 227 | Isle Au Haut Public Schools | 7.0 | ** | ** | ** | \$6,856.00 | \$10,284.00 | ** | ** | ** | ** | ** |
| 229 | Islesboro Public Schools | 49.0 | 14.0 | 28.57% | 8 | \$8,705.00 | \$13,057.50 | \$104,460.00 | 6 | \$3,307.90 | \$19,847.40 | \$35,342.30 |
| 235 | Jefferson Public Schools | 301.0 | 73.0 | 24.25% | 46 | \$8,230.00 | \$12,345.00 | \$567,870.00 | 27 | \$3,127.40 | \$84,439.80 | \$0.00 |
| 237 | Jonesboro Public Schools | 67.5 | 18.0 | 26.67% | 11 | \$7,431.00 | \$11,146.50 | \$122,611.50 | 7 | \$2,823.78 | \$19,766.46 | \$38,789.82 |
| 239 | Jonesport Public Schools | 102.5 | 19.0 | 18.54% | 16 | \$7,139.00 | \$10,708.50 | \$171,336.00 | 3 | \$2,712.82 | \$8,138.46 | \$39,335.89 |
| 241 | Kingsbury Plt Public Schools | 0.5 | ** | ** | ** | \$8,556.00 | \$12,834.00 | ** | ** | ** | ** | ** |
| 242 | Kittery Public Schools | 950.0 | 198.0 | 20.84% | 143 | \$9,147.00 | \$13,720.50 | \$1,962,031.50 | 55 | \$3,475.86 | \$191,172.30 | \$0.00 |
| 1351 | Lake View Plt. Public Schools | 9.0 | ** | ** | ** | \$8,171.00 | \$12,256.50 | ** | ** | ** | ** | ** |
| 247 | Lakeville Public Schools | 3.5 | ** | ** | ** | \$8,124.00 | \$12,186.00 | ** | ** | ** | ** | ** |
| 1665 | Lamoine Public Schools | 194.5 | 41.0 | 21.08% | 30 | \$8,132.00 | \$12,198.00 | \$365,940.00 | 11 | \$3,090.16 | \$33,991.76 | \$0.00 |
| 250 | Lewiston Public Schools | 5,315.0 | 1,128.0 | 21.22% | 798 | \$8,165.00 | \$12,247.50 | \$9,773,505.00 | 330 | \$3,102.70 | \$1,023,891.00 | \$0.00 |
| 2040 | Limestone Public Schools | 183.5 | 38.0 | 20.71% | 28 | \$7,758.00 | \$11,637.00 | \$325,836.00 | 10 | \$2,948.04 | \$29,480.40 | \$0.00 |

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|--------|-----------------------------------|------------------------------------------------------------|------------------------------------|-----------------|---------------------------------|---------------|---------------------|-----------------|---------------------------------------------|---------------------|-----------------------|-----------------|
| 263 | Lincoln Plt Public Schools | - | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** |
| 264 | Lincolnvile Public Schools | 205.5 | 34.0 | 16.55% | 31 | \$8,660.00 | \$12,990.00 | \$402,690.00 | 3 | \$3,290.80 | \$9,872.40 | \$0.00 |
| 266 | Lisbon Public Schools | 1,274.5 | 248.0 | 19.46% | 192 | \$8,389.00 | \$12,583.50 | \$2,416,032.00 | 56 | \$3,187.82 | \$178,517.92 | \$0.00 |
| 387 | Long Island Public Schools | 16.0 | ** | ** | ** | \$9,581.00 | \$14,371.50 | ** | ** | ** | ** | ** |
| 1401 | Lowell Public Schools | 44.5 | 9.0 | 20.22% | 7 | \$7,914.00 | \$11,871.00 | \$83,097.00 | 2 | \$3,007.32 | \$6,014.64 | \$20,655.54 |
| 277 | Machias Public Schools | 284.0 | 59.0 | 20.77% | 43 | \$7,606.00 | \$11,409.00 | \$490,587.00 | 16 | \$2,890.28 | \$46,244.48 | \$0.00 |
| 1412 | Machiasport Public Schools | 82.5 | 21.0 | 25.45% | 13 | \$7,687.00 | \$11,530.50 | \$149,896.50 | 8 | \$2,921.06 | \$23,368.48 | \$0.00 |
| 281 | Macwahoc Plt School Dept | 6.0 | ** | ** | ** | \$8,070.00 | \$12,105.00 | ** | ** | ** | ** | ** |
| 282 | Madawaska Public Schools | 318.0 | 78.0 | 24.53% | 48 | \$8,810.00 | \$13,215.00 | \$634,320.00 | 30 | \$3,347.80 | \$100,434.00 | \$0.00 |
| 1501 | Maine Academy of Natural Sciences | 178.0 | 41.0 | 23.03% | 27 | \$8,848.00 | \$13,272.00 | \$358,344.00 | 14 | \$3,362.24 | \$47,071.36 | \$0.00 |
| 1762 | Maine Arts Academy | 279.5 | 59.0 | 21.11% | 42 | \$8,747.00 | \$13,120.50 | \$551,061.00 | 17 | \$3,323.86 | \$56,505.62 | \$0.00 |
| 1672 | Maine Connections Academy | 498.5 | 112.0 | 22.47% | 75 | \$8,809.00 | \$13,213.50 | \$991,012.50 | 37 | \$3,347.42 | \$123,854.54 | \$0.00 |
| 1739 | Maine Virtual Academy | 482.0 | 114.0 | 23.65% | 73 | \$8,808.00 | \$13,212.00 | \$964,476.00 | 41 | \$3,347.04 | \$137,228.64 | \$0.00 |
| 290 | Marshfield Public Schools | 79.0 | 8.0 | 10.13% | 8 | \$7,808.00 | \$11,712.00 | \$93,696.00 | - | \$2,967.04 | \$0.00 | \$18,114.56 |
| 293 | Meddybemps Public Schools | 4.0 | ** | ** | ** | \$7,604.00 | \$11,406.00 | ** | ** | ** | ** | ** |
| 548 | Medford Public Schools | 43.0 | 11.0 | 25.58% | 7 | \$8,090.00 | \$12,135.00 | \$84,945.00 | 4 | \$3,074.20 | \$12,296.80 | \$25,807.10 |
| 294 | Medway Public Schools | 129.0 | 22.0 | 17.05% | 20 | \$7,777.00 | \$11,665.50 | \$233,310.00 | 2 | \$2,955.26 | \$5,910.52 | \$0.00 |
| 296 | Milford Public Schools | 368.0 | 100.0 | 27.17% | 56 | \$8,469.00 | \$12,703.50 | \$711,396.00 | 44 | \$3,218.22 | \$141,601.68 | \$0.00 |
| 298 | Millinocket Public Schools | 415.0 | 88.0 | 21.20% | 63 | \$7,936.00 | \$11,904.00 | \$749,952.00 | 25 | \$3,015.68 | \$75,392.00 | \$0.00 |
| 304 | Monhegan Plt School Dept | 5.0 | ** | ** | ** | \$9,175.00 | \$13,762.50 | ** | ** | ** | ** | ** |
| 1058 | Moosabec CSD | 57.5 | 13.0 | 22.61% | 9 | \$7,882.00 | \$11,823.00 | \$106,407.00 | 4 | \$2,995.16 | \$11,980.64 | \$29,715.14 |
| 1995 | Moro Plantation Public Schools | 4.5 | ** | ** | ** | \$7,684.00 | \$11,526.00 | ** | ** | ** | ** | ** |
| 311 | Mount Desert Public Schools | 155.0 | 34.0 | 21.94% | 24 | \$8,262.00 | \$12,393.00 | \$297,432.00 | 10 | \$3,139.56 | \$31,395.60 | \$0.00 |
| 2252 | Moxie Charter School | 132.0 | 20.0 | 15.15% | 20 | \$8,757.00 | \$13,135.50 | \$262,710.00 | - | \$3,327.66 | \$0.00 | \$0.00 |
| 616 | MSAD 10 | 23.0 | ** | ** | ** | \$8,880.00 | \$13,320.00 | ** | ** | ** | ** | ** |
| 696 | MSAD 27 | 693.0 | 111.0 | 16.02% | 104 | \$8,874.00 | \$13,311.00 | \$1,384,344.00 | 7 | \$3,372.12 | \$23,604.84 | \$0.00 |
| 798 | MSAD 46 | 776.0 | 124.0 | 15.98% | 117 | \$8,551.00 | \$12,826.50 | \$1,500,700.50 | 7 | \$3,249.38 | \$22,745.66 | \$0.00 |
| 994 | MSAD 76 | 38.0 | 4.0 | 10.53% | 4 | \$8,824.00 | \$13,236.00 | \$52,944.00 | - | \$3,353.12 | \$0.00 | \$10,235.84 |
| 1036 | Mt Desert CSD | 319.0 | 46.0 | 14.42% | 46 | \$9,402.00 | \$14,103.00 | \$648,738.00 | - | \$3,572.76 | \$0.00 | \$0.00 |
| 315 | Nashville Plt Public Schools | 6.5 | ** | ** | ** | \$8,422.00 | \$12,633.00 | ** | ** | ** | ** | ** |
| 317 | New Sweden Public Schools | 63.5 | 11.0 | 17.32% | 10 | \$7,934.00 | \$11,901.00 | \$119,010.00 | 1 | \$3,014.92 | \$3,014.92 | \$25,309.46 |
| 319 | Nobleboro Public Schools | 208.0 | 44.0 | 21.15% | 32 | \$8,811.00 | \$13,216.50 | \$422,928.00 | 12 | \$3,348.18 | \$40,178.16 | \$0.00 |
| 321 | Northfield Public Schools | 17.5 | ** | ** | ** | \$8,309.00 | \$12,463.50 | ** | ** | ** | ** | ** |
| 1735 | Northport Public Schools | 154.0 | 25.0 | 16.23% | 24 | \$8,235.00 | \$12,352.50 | \$296,460.00 | 1 | \$3,129.30 | \$3,129.30 | \$0.00 |
| 335 | Orient Public Schools | 16.5 | ** | ** | ** | \$8,104.00 | \$12,156.00 | ** | ** | ** | ** | ** |
| 342 | Orrington Public Schools | 504.5 | 96.0 | 19.03% | 76 | \$8,357.00 | \$12,535.50 | \$952,698.00 | 20 | \$3,175.66 | \$63,513.20 | \$0.00 |
| 345 | Otis Public Schools | 74.0 | 12.0 | 16.22% | 12 | \$7,861.00 | \$11,791.50 | \$141,498.00 | - | \$2,987.18 | \$0.00 | \$27,356.28 |
| 349 | Pembroke Public Schools | 81.5 | 19.0 | 23.31% | 13 | \$7,707.00 | \$11,560.50 | \$150,286.50 | 6 | \$2,928.66 | \$17,571.96 | \$42,465.57 |
| 351 | Penobscot Public Schools | 101.0 | 14.0 | 13.86% | 14 | \$8,938.00 | \$13,407.00 | \$187,698.00 | - | \$3,396.44 | \$0.00 | \$36,288.28 |
| 353 | Perry Public Schools | 75.0 | 12.0 | 16.00% | 12 | \$7,705.00 | \$11,557.50 | \$138,690.00 | - | \$2,927.90 | \$0.00 | \$26,813.40 |
| 1013 | Pleasant Point | 197.0 | 79.0 | 40.10% | 30 | \$8,337.00 | \$12,505.50 | \$375,165.00 | 49 | \$3,168.06 | \$155,234.94 | \$0.00 |
| 359 | Pleasant Ridge Plt School Dept | 4.5 | ** | ** | ** | \$8,809.00 | \$13,213.50 | ** | ** | ** | ** | ** |
| 1509 | Portage Lake Public Schools | 31.5 | ** | ** | ** | \$8,316.00 | \$12,474.00 | ** | ** | ** | ** | ** |
| 364 | Portland Public Schools | 6,399.0 | 1,284.0 | 20.07% | 960 | \$8,879.00 | \$13,318.50 | \$12,785,760.00 | 324 | \$3,374.02 | \$1,093,182.48 | \$0.00 |
| 389 | Princeton Public Schools | 124.0 | 33.0 | 26.61% | 19 | \$8,099.00 | \$12,148.50 | \$230,821.50 | 14 | \$3,077.62 | \$43,086.68 | \$0.00 |
| 399 | Reed Plt Public Schools | 8.5 | ** | ** | ** | \$7,019.00 | \$10,528.50 | ** | ** | ** | ** | ** |
| 2195 | Richmond | 415.0 | 86.0 | 20.72% | 63 | \$8,597.00 | \$12,895.50 | \$812,416.50 | 23 | \$3,266.86 | \$75,137.78 | \$0.00 |
| 405 | Robbinston Public Schools | 72.0 | 15.0 | 20.83% | 11 | \$7,973.00 | \$11,959.50 | \$131,554.50 | 4 | \$3,029.74 | \$12,118.96 | \$34,682.55 |

Fiscal Year 2026-2027 EPS Special Education Allocation: Calculation of Base Component, Prevalence Adjustment, and Size Adjustment

| SAU ID | SAU | Oct 1 Subsidy Count (Average of two most recent counts) | Oct 1 Special Ed Count (No SAC/SW) | Prevalence Rate | Eligible Students for Base Rate | EPS Base Rate | EPS Special Ed Rate | Base Amount | Eligible Students for Prevalence Adjustment | EPS Prevalence Rate | Prevalence Adjustment | Size Adjustment |
|--------|---------------------------------|------------------------------------------------------------|------------------------------------|-----------------|---------------------------------|---------------|---------------------|----------------|---------------------------------------------|---------------------|-----------------------|-----------------|
| | 408 Roque Bluffs Public Schools | 15.5 | ** | ** | ** | \$7,735.00 | \$11,602.50 | ** | ** | ** | ** | ** |
| 1438 | RSU 01 - LKRSU | 1,614.5 | 379.0 | 23.47% | 243 | \$9,033.00 | \$13,549.50 | \$3,292,528.50 | 136 | \$3,432.54 | \$466,825.44 | \$0.00 |
| 1445 | RSU 02 | 1,405.5 | 312.0 | 22.20% | 211 | \$8,515.00 | \$12,772.50 | \$2,694,997.50 | 101 | \$3,235.70 | \$326,805.70 | \$0.00 |
| 561 | RSU 03/MSAD 03 | 952.5 | 200.0 | 21.00% | 143 | \$8,326.00 | \$12,489.00 | \$1,785,927.00 | 57 | \$3,163.88 | \$180,341.16 | \$0.00 |
| 1446 | RSU 04 | 1,251.0 | 278.0 | 22.22% | 188 | \$8,299.00 | \$12,448.50 | \$2,340,318.00 | 90 | \$3,153.62 | \$283,825.80 | \$0.00 |
| 1449 | RSU 05 | 1,990.5 | 344.0 | 17.28% | 299 | \$8,720.00 | \$13,080.00 | \$3,910,920.00 | 45 | \$3,313.60 | \$149,112.00 | \$0.00 |
| 587 | RSU 06/MSAD 06 | 3,258.0 | 648.0 | 19.89% | 489 | \$8,821.00 | \$13,231.50 | \$6,470,203.50 | 159 | \$3,351.98 | \$532,964.82 | \$0.00 |
| 601 | RSU 07/MSAD 07 | 54.0 | 10.0 | 18.52% | 9 | \$8,352.00 | \$12,528.00 | \$112,752.00 | 1 | \$3,173.76 | \$3,173.76 | \$24,220.80 |
| 603 | RSU 08/MSAD 08 | 141.0 | 42.0 | 29.79% | 22 | \$8,576.00 | \$12,864.00 | \$283,008.00 | 20 | \$3,258.88 | \$65,177.60 | \$0.00 |
| 1508 | RSU 09 | 2,203.5 | 377.0 | 17.11% | 331 | \$8,066.00 | \$12,099.00 | \$4,004,769.00 | 46 | \$3,065.08 | \$140,993.68 | \$0.00 |
| 1450 | RSU 10 | 1,708.0 | 496.0 | 29.04% | 257 | \$8,289.00 | \$12,433.50 | \$3,195,409.50 | 239 | \$3,149.82 | \$752,806.98 | \$0.00 |
| 617 | RSU 11/MSAD 11 | 1,771.5 | 325.0 | 18.35% | 266 | \$8,512.00 | \$12,768.00 | \$3,396,288.00 | 59 | \$3,234.56 | \$190,839.04 | \$0.00 |
| 1451 | RSU 12 | 1,401.0 | 270.0 | 19.27% | 211 | \$8,591.00 | \$12,886.50 | \$2,719,051.50 | 59 | \$3,264.58 | \$192,610.22 | \$0.00 |
| 1452 | RSU 13 | 1,448.0 | 310.0 | 21.41% | 218 | \$8,460.00 | \$12,690.00 | \$2,766,420.00 | 92 | \$3,214.80 | \$295,761.60 | \$0.00 |
| 1455 | RSU 14 | 3,108.5 | 506.0 | 16.28% | 467 | \$9,050.00 | \$13,575.00 | \$6,339,525.00 | 39 | \$3,439.00 | \$134,121.00 | \$0.00 |
| 635 | RSU 15/MSAD 15 | 1,775.0 | 342.0 | 19.27% | 267 | \$9,189.00 | \$13,783.50 | \$3,680,194.50 | 75 | \$3,491.82 | \$261,886.50 | \$0.00 |
| 1456 | RSU 16 | 1,634.5 | 309.0 | 18.90% | 246 | \$8,442.00 | \$12,663.00 | \$3,115,098.00 | 63 | \$3,207.96 | \$202,101.48 | \$0.00 |
| 646 | RSU 17/MSAD 17 | 2,994.0 | 627.0 | 20.94% | 450 | \$7,931.00 | \$11,896.50 | \$5,353,425.00 | 177 | \$3,013.78 | \$533,439.06 | \$0.00 |
| 1457 | RSU 18 | 2,698.5 | 467.0 | 17.31% | 405 | \$8,505.00 | \$12,757.50 | \$5,166,787.50 | 62 | \$3,231.90 | \$200,377.80 | \$0.00 |
| 1458 | RSU 19 | 1,821.5 | 379.0 | 20.81% | 274 | \$8,228.00 | \$12,342.00 | \$3,381,708.00 | 105 | \$3,126.64 | \$328,297.20 | \$0.00 |
| 1459 | RSU 20 | 395.5 | 140.0 | 35.40% | 60 | \$8,691.00 | \$13,036.50 | \$782,190.00 | 80 | \$3,302.58 | \$264,206.40 | \$0.00 |
| 1460 | RSU 21 | 2,353.0 | 428.0 | 18.19% | 353 | \$9,151.00 | \$13,726.50 | \$4,845,454.50 | 75 | \$3,477.38 | \$260,803.50 | \$0.00 |
| 1615 | RSU 22 | 2,019.5 | 474.0 | 23.47% | 303 | \$8,779.00 | \$13,168.50 | \$3,990,055.50 | 171 | \$3,336.02 | \$570,459.42 | \$0.00 |
| 1461 | RSU 23 | 609.5 | 150.0 | 24.61% | 92 | \$8,977.00 | \$13,465.50 | \$1,238,826.00 | 58 | \$3,411.26 | \$197,853.08 | \$0.00 |
| 1462 | RSU 24 | 775.5 | 155.0 | 19.99% | 117 | \$7,796.00 | \$11,694.00 | \$1,368,198.00 | 38 | \$2,962.48 | \$112,574.24 | \$0.00 |
| 1464 | RSU 25 | 1,014.0 | 232.0 | 22.88% | 153 | \$8,365.00 | \$12,547.50 | \$1,919,767.50 | 79 | \$3,178.70 | \$251,117.30 | \$0.00 |
| 1465 | RSU 26 | 673.5 | 172.0 | 25.54% | 102 | \$9,249.00 | \$13,873.50 | \$1,415,097.00 | 70 | \$3,514.62 | \$246,023.40 | \$0.00 |
| 703 | RSU 28/MSAD 28 | 668.0 | 121.0 | 18.11% | 101 | \$8,827.00 | \$13,240.50 | \$1,337,290.50 | 20 | \$3,354.26 | \$67,085.20 | \$0.00 |
| 707 | RSU 29/MSAD 29 | 1,171.0 | 195.0 | 16.65% | 176 | \$8,087.00 | \$12,130.50 | \$2,134,968.00 | 19 | \$3,073.06 | \$58,388.14 | \$0.00 |
| 713 | RSU 30/MSAD 30 | 210.5 | 48.0 | 22.80% | 32 | \$8,247.00 | \$12,370.50 | \$395,856.00 | 16 | \$3,133.86 | \$50,141.76 | \$0.00 |
| 718 | RSU 31/MSAD 31 | 371.0 | 85.0 | 22.91% | 56 | \$7,842.00 | \$11,763.00 | \$658,728.00 | 29 | \$2,979.96 | \$86,418.84 | \$0.00 |
| 722 | RSU 32/MSAD 32 | 191.5 | 53.0 | 27.68% | 29 | \$8,292.00 | \$12,438.00 | \$360,702.00 | 24 | \$3,150.96 | \$75,623.04 | \$0.00 |
| 726 | RSU 33/MSAD 33 | 207.0 | 28.0 | 13.53% | 28 | \$7,983.00 | \$11,974.50 | \$335,286.00 | - | \$3,033.54 | \$0.00 | \$0.00 |
| 1466 | RSU 34 | 1,206.0 | 346.0 | 28.69% | 181 | \$8,586.00 | \$12,879.00 | \$2,331,099.00 | 165 | \$3,262.68 | \$538,342.20 | \$0.00 |
| 743 | RSU 35/MSAD 35 | 1,948.0 | 309.0 | 15.86% | 293 | \$9,161.00 | \$13,741.50 | \$4,026,259.50 | 16 | \$3,481.18 | \$55,698.88 | \$0.00 |
| 753 | RSU 37/MSAD 37 | 567.0 | 131.0 | 23.10% | 86 | \$7,587.00 | \$11,380.50 | \$978,723.00 | 45 | \$2,883.06 | \$129,737.70 | \$0.00 |
| 1467 | RSU 38 | 1,072.0 | 144.0 | 13.43% | 144 | \$8,531.00 | \$12,796.50 | \$1,842,696.00 | - | \$3,241.78 | \$0.00 | \$0.00 |
| 1468 | RSU 39 | 1,036.0 | 228.0 | 22.01% | 156 | \$8,644.00 | \$12,966.00 | \$2,022,696.00 | 72 | \$3,284.72 | \$236,499.84 | \$0.00 |
| 765 | RSU 40/MSAD 40 | 1,690.5 | 398.0 | 23.54% | 254 | \$8,447.00 | \$12,670.50 | \$3,218,307.00 | 144 | \$3,209.86 | \$462,219.84 | \$0.00 |
| 774 | RSU 41/MSAD 41 | 463.5 | 131.0 | 28.26% | 70 | \$8,095.00 | \$12,142.50 | \$849,975.00 | 61 | \$3,076.10 | \$187,642.10 | \$0.00 |
| 780 | RSU 42/MSAD 42 | 275.5 | 74.0 | 26.86% | 42 | \$7,700.00 | \$11,550.00 | \$485,100.00 | 32 | \$2,926.00 | \$93,632.00 | \$0.00 |
| 789 | RSU 44/MSAD 44 | 530.0 | 108.0 | 20.38% | 80 | \$8,448.00 | \$12,672.00 | \$1,013,760.00 | 28 | \$3,210.24 | \$89,886.72 | \$0.00 |
| 795 | RSU 45/MSAD 45 | 267.0 | 63.0 | 23.60% | 41 | \$8,207.00 | \$12,310.50 | \$504,730.50 | 22 | \$3,118.66 | \$68,610.52 | \$0.00 |
| 2231 | RSU 48 | 598.0 | 111.0 | 18.56% | 90 | \$8,750.00 | \$13,125.00 | \$1,181,250.00 | 21 | \$3,325.00 | \$69,825.00 | \$0.00 |
| 826 | RSU 49/MSAD 49 | 1,720.5 | 438.0 | 25.46% | 259 | \$8,224.00 | \$12,336.00 | \$3,195,024.00 | 179 | \$3,125.12 | \$559,396.48 | \$0.00 |
| 1500 | RSU 50 | 338.0 | 76.0 | 22.49% | 51 | \$7,955.00 | \$11,932.50 | \$608,557.50 | 25 | \$3,022.90 | \$75,572.50 | \$0.00 |
| 839 | RSU 51/MSAD 51 | 2,231.5 | 299.0 | 13.40% | 299 | \$9,514.00 | \$14,271.00 | \$4,267,029.00 | - | \$3,615.32 | \$0.00 | \$0.00 |
| 847 | RSU 52/MSAD 52 | 2,008.0 | 403.0 | 20.07% | 302 | \$8,390.00 | \$12,585.00 | \$3,800,670.00 | 101 | \$3,188.20 | \$322,008.20 | \$0.00 |

Fiscal Year 2026-2027 EPS Special Education Allocation: Calculation of Base Component, Prevalence Adjustment, and Size Adjustment

| SAU ID | SAU | Oct 1 Subsidy Count (Average of two most recent counts) | Oct 1 Special Ed Count (No SAC/SW) | Prevalence Rate | Eligible Students for Base Rate | EPS Base Rate | EPS Special Ed Rate | Base Amount | Eligible Students for Prevalence Adjustment | EPS Prevalence Rate | Prevalence Adjustment | Size Adjustment |
|--------|---------------------------------|------------------------------------------------------------|------------------------------------|-----------------|---------------------------------|---------------|---------------------|----------------|---------------------------------------------|---------------------|-----------------------|-----------------|
| 854 | RSU 53/MSAD 53 | 807.0 | 147.0 | 18.22% | 122 | \$8,376.00 | \$12,564.00 | \$1,532,808.00 | 25 | \$3,182.88 | \$79,572.00 | \$0.00 |
| 860 | RSU 54/MSAD 54 | 2,150.0 | 522.0 | 24.28% | 323 | \$8,929.00 | \$13,393.50 | \$4,326,100.50 | 199 | \$3,393.02 | \$675,210.98 | \$0.00 |
| 874 | RSU 55/MSAD 55 | 968.5 | 236.0 | 24.37% | 146 | \$8,071.00 | \$12,106.50 | \$1,767,549.00 | 90 | \$3,066.98 | \$276,028.20 | \$0.00 |
| 1826 | RSU 56 | 713.0 | 141.0 | 19.78% | 107 | \$8,471.00 | \$12,706.50 | \$1,359,595.50 | 34 | \$3,218.98 | \$109,445.32 | \$0.00 |
| 888 | RSU 57/MSAD 57 | 2,855.0 | 535.0 | 18.74% | 429 | \$8,609.00 | \$12,913.50 | \$5,539,891.50 | 106 | \$3,271.42 | \$346,770.52 | \$0.00 |
| 898 | RSU 58/MSAD 58 | 438.5 | 125.0 | 28.51% | 66 | \$8,554.00 | \$12,831.00 | \$846,846.00 | 59 | \$3,250.52 | \$191,780.68 | \$0.00 |
| 905 | RSU 59/MSAD 59 | 516.0 | 99.0 | 19.19% | 78 | \$8,650.00 | \$12,975.00 | \$1,012,050.00 | 21 | \$3,287.00 | \$69,027.00 | \$0.00 |
| 913 | RSU 60/MSAD 60 | 2,776.0 | 421.0 | 15.17% | 417 | \$8,775.00 | \$13,162.50 | \$5,488,762.50 | 4 | \$3,334.50 | \$13,338.00 | \$0.00 |
| 922 | RSU 61/MSAD 61 | 1,509.0 | 323.0 | 21.40% | 227 | \$8,380.00 | \$12,570.00 | \$2,853,390.00 | 96 | \$3,184.40 | \$305,702.40 | \$0.00 |
| 932 | RSU 63/MSAD 63 | 674.0 | 125.0 | 18.55% | 102 | \$8,507.00 | \$12,760.50 | \$1,301,571.00 | 23 | \$3,232.66 | \$74,351.18 | \$0.00 |
| 936 | RSU 64/MSAD 64 | 997.0 | 185.0 | 18.56% | 150 | \$7,971.00 | \$11,956.50 | \$1,793,475.00 | 35 | \$3,028.98 | \$106,014.30 | \$0.00 |
| 944 | RSU 65/MSAD 65 | 1.0 | ** | ** | ** | \$8,075.00 | \$12,112.50 | ** | ** | ** | ** | ** |
| 1469 | RSU 67 | 815.5 | 163.0 | 19.99% | 123 | \$7,791.00 | \$11,686.50 | \$1,437,439.50 | 40 | \$2,960.58 | \$118,423.20 | \$0.00 |
| 951 | RSU 68/MSAD 68 | 926.0 | 158.0 | 17.06% | 139 | \$8,292.00 | \$12,438.00 | \$1,728,882.00 | 19 | \$3,150.96 | \$59,868.24 | \$0.00 |
| 957 | RSU 70/MSAD 70 | 449.0 | 79.0 | 17.59% | 68 | \$8,056.00 | \$12,084.00 | \$821,712.00 | 11 | \$3,061.28 | \$33,674.08 | \$0.00 |
| 1733 | RSU 71 | 1,340.5 | 325.0 | 24.24% | 202 | \$8,651.00 | \$12,976.50 | \$2,621,253.00 | 123 | \$3,287.38 | \$404,347.74 | \$0.00 |
| 969 | RSU 72/MSAD 72 | 1,063.5 | 248.0 | 23.32% | 160 | \$8,440.00 | \$12,660.00 | \$2,025,600.00 | 88 | \$3,207.20 | \$282,233.60 | \$0.00 |
| 1498 | RSU 73 | 1,330.5 | 305.0 | 22.92% | 200 | \$8,445.00 | \$12,667.50 | \$2,533,500.00 | 105 | \$3,209.10 | \$336,955.50 | \$0.00 |
| 976 | RSU 74/MSAD 74 | 544.0 | 131.0 | 24.08% | 82 | \$8,456.00 | \$12,684.00 | \$1,040,088.00 | 49 | \$3,213.28 | \$157,450.72 | \$0.00 |
| 984 | RSU 75/MSAD 75 | 2,274.0 | 497.0 | 21.86% | 342 | \$8,975.00 | \$13,462.50 | \$4,604,175.00 | 155 | \$3,410.50 | \$528,627.50 | \$0.00 |
| 1480 | RSU 78 | 169.0 | 19.0 | 11.24% | 19 | \$8,322.00 | \$12,483.00 | \$237,177.00 | - | \$3,162.36 | \$0.00 | \$45,854.22 |
| 551 | RSU 79/MSAD 01 | 1,667.5 | 282.0 | 16.91% | 251 | \$8,014.00 | \$12,021.00 | \$3,017,271.00 | 31 | \$3,045.32 | \$94,404.92 | \$0.00 |
| 570 | RSU 80/MSAD 04 | 450.0 | 98.0 | 21.78% | 68 | \$8,199.00 | \$12,298.50 | \$836,298.00 | 30 | \$3,115.62 | \$93,468.60 | \$0.00 |
| 626 | RSU 82/MSAD 12 | 101.5 | 26.0 | 25.62% | 16 | \$8,384.00 | \$12,576.00 | \$201,216.00 | 10 | \$3,185.92 | \$31,859.20 | \$0.00 |
| 628 | RSU 83/MSAD 13 | 139.0 | 28.0 | 20.14% | 21 | \$8,770.00 | \$13,155.00 | \$276,255.00 | 7 | \$3,332.60 | \$23,328.20 | \$0.00 |
| 633 | RSU 84/MSAD 14 | 111.5 | 31.0 | 27.80% | 17 | \$8,122.00 | \$12,183.00 | \$207,111.00 | 14 | \$3,086.36 | \$43,209.04 | \$0.00 |
| 662 | RSU 85/MSAD 19 | 121.0 | 26.0 | 21.49% | 19 | \$7,902.00 | \$11,853.00 | \$225,207.00 | 7 | \$3,002.76 | \$21,019.32 | \$0.00 |
| 664 | RSU 86/MSAD 20 | 414.0 | 90.0 | 21.74% | 63 | \$8,309.00 | \$12,463.50 | \$785,200.50 | 27 | \$3,157.42 | \$85,250.34 | \$0.00 |
| 681 | RSU 87/MSAD 23 | 794.5 | 143.0 | 18.00% | 120 | \$7,828.00 | \$11,742.00 | \$1,409,040.00 | 23 | \$2,974.64 | \$68,416.72 | \$0.00 |
| 685 | RSU 88/MSAD 24 | 252.0 | 53.0 | 21.03% | 38 | \$8,666.00 | \$12,999.00 | \$493,962.00 | 15 | \$3,293.08 | \$49,396.20 | \$0.00 |
| 1997 | RSU 89 | 222.5 | 53.0 | 23.82% | 34 | \$7,617.00 | \$11,425.50 | \$388,467.00 | 19 | \$2,894.46 | \$54,994.74 | \$0.00 |
| 1662 | Saco Public Schools | 2,796.0 | 496.0 | 17.74% | 420 | \$8,997.00 | \$13,495.50 | \$5,668,110.00 | 76 | \$3,418.86 | \$259,833.36 | \$0.00 |
| 416 | Sanford Public Schools | 3,138.5 | 775.0 | 24.69% | 471 | \$8,788.00 | \$13,182.00 | \$6,208,722.00 | 304 | \$3,339.44 | \$1,015,189.76 | \$0.00 |
| 427 | Scarborough Public Schools | 2,844.0 | 489.0 | 17.19% | 427 | \$9,417.00 | \$14,125.50 | \$6,031,588.50 | 62 | \$3,578.46 | \$221,864.52 | \$0.00 |
| 1996 | Sebago Public Schools | 220.0 | 41.0 | 18.64% | 33 | \$8,220.00 | \$12,330.00 | \$406,890.00 | 8 | \$3,123.60 | \$24,988.80 | \$0.00 |
| 1359 | Seboeis Plt Public Schools | 1.5 | ** | ** | ** | \$8,040.00 | \$12,060.00 | ** | ** | ** | ** | ** |
| 434 | Sedgwick Public Schools | 123.0 | 35.0 | 28.46% | 19 | \$8,364.00 | \$12,546.00 | \$238,374.00 | 16 | \$3,178.32 | \$50,853.12 | \$0.00 |
| 436 | Shirley Public Schools | 36.5 | 6.0 | 16.44% | 6 | \$8,255.00 | \$12,382.50 | \$74,295.00 | - | \$3,136.90 | \$0.00 | \$14,363.70 |
| 440 | South Bristol Public Schools | 91.0 | 14.0 | 15.38% | 14 | \$8,659.00 | \$12,988.50 | \$181,839.00 | - | \$3,290.42 | \$0.00 | \$35,155.54 |
| 444 | South Portland Public Schools | 2,777.0 | 610.0 | 21.97% | 417 | \$9,031.00 | \$13,546.50 | \$5,648,890.50 | 193 | \$3,431.78 | \$662,333.54 | \$0.00 |
| 442 | Southport Public Schools | 40.0 | 12.0 | 30.00% | 6 | \$8,721.00 | \$13,081.50 | \$78,489.00 | 6 | \$3,313.98 | \$19,883.88 | \$30,349.08 |
| 456 | Southwest Harbor Public Schools | 127.0 | 47.0 | 37.01% | 20 | \$8,498.00 | \$12,747.00 | \$254,940.00 | 27 | \$3,229.24 | \$87,189.48 | \$0.00 |
| 1738 | St George Public Schools | 293.0 | 58.0 | 19.80% | 44 | \$8,697.00 | \$13,045.50 | \$574,002.00 | 14 | \$3,304.86 | \$46,268.04 | \$0.00 |
| 462 | Surry Public Schools | 183.0 | 27.0 | 14.75% | 27 | \$7,667.00 | \$11,500.50 | \$310,513.50 | - | \$2,913.46 | \$0.00 | \$0.00 |
| 464 | Talmadge Public Schools | 5.0 | ** | ** | ** | \$8,268.00 | \$12,402.00 | ** | ** | ** | ** | ** |
| 465 | The Forks Plt School Dept | - | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** |
| 466 | Tremont Public Schools | 129.0 | 41.0 | 31.78% | 20 | \$8,589.00 | \$12,883.50 | \$257,670.00 | 21 | \$3,263.82 | \$68,540.22 | \$0.00 |
| 468 | Trenton Public Schools | 183.0 | 48.0 | 26.23% | 28 | \$8,505.00 | \$12,757.50 | \$357,210.00 | 20 | \$3,231.90 | \$64,638.00 | \$0.00 |

Fiscal Year 2026-2027 EPS Special Education Allocation: Calculation of Base Component, Prevalence Adjustment, and Size Adjustment

| SAU ID | SAU | Oct 1 Subsidy Count (Average of two most recent counts) | Oct 1 Special Ed Count (No SAC/SW) | Prevalence Rate | Eligible Students for Base Rate | EPS Base Rate | EPS Special Ed Rate | Base Amount | Eligible Students for Prevalence Adjustment | EPS Prevalence Rate | Prevalence Adjustment | Size Adjustment |
|--------|--------------------------------|------------------------------------------------------------|------------------------------------|-----------------|---------------------------------|---------------|---------------------|----------------|---------------------------------------------|---------------------|-----------------------|-----------------|
| 470 | Upton Public Schools | 5.0 | ** | ** | ** | \$8,384.00 | \$12,576.00 | ** | ** | ** | ** | ** |
| 471 | Vanceboro Public Schools | 8.0 | ** | ** | ** | \$8,307.00 | \$12,460.50 | ** | ** | ** | ** | ** |
| 473 | Vassalboro Public Schools | 586.5 | 145.0 | 24.72% | 88 | \$8,479.00 | \$12,718.50 | \$1,119,228.00 | 57 | \$3,222.02 | \$183,655.14 | \$0.00 |
| 475 | Veazie Public Schools | 237.0 | 67.0 | 28.27% | 36 | \$8,879.00 | \$13,318.50 | \$479,466.00 | 31 | \$3,374.02 | \$104,594.62 | \$0.00 |
| 477 | Waite Public Schools | 11.0 | ** | ** | ** | \$8,449.00 | \$12,673.50 | ** | ** | ** | ** | ** |
| 480 | Waterville Public Schools | 1,604.5 | 442.0 | 27.55% | 241 | \$8,645.00 | \$12,967.50 | \$3,125,167.50 | 201 | \$3,285.10 | \$660,305.10 | \$0.00 |
| 1060 | Wells-Ogunquit CSD | 1,434.0 | 180.0 | 12.55% | 180 | \$8,975.00 | \$13,462.50 | \$2,423,250.00 | - | \$3,410.50 | \$0.00 | \$0.00 |
| 491 | Wesley Public Schools | 19.0 | 6.0 | 31.58% | 3 | \$7,821.00 | \$11,731.50 | \$35,194.50 | 3 | \$2,971.98 | \$8,915.94 | \$13,608.54 |
| 1736 | West Bath Public Schools | 218.5 | 47.0 | 21.51% | 33 | \$8,676.00 | \$13,014.00 | \$429,462.00 | 14 | \$3,296.88 | \$46,156.32 | \$0.00 |
| 1354 | West Forks Plt Public Schools | 5.5 | ** | ** | ** | \$8,330.00 | \$12,495.00 | \$12,495.00 | ** | ** | ** | ** |
| 495 | Westbrook Public Schools | 2,351.0 | 602.0 | 25.61% | 353 | \$8,447.00 | \$12,670.50 | \$4,472,686.50 | 249 | \$3,209.86 | \$799,255.14 | \$0.00 |
| 503 | Westmanland Public Schools | - | ** | ** | ** | ** | ** | ** | ** | ** | ** | ** |
| 1413 | Whiting Public Schools | 41.5 | 7.0 | 16.87% | 7 | \$7,483.00 | \$11,224.50 | \$78,571.50 | - | \$2,843.54 | \$0.00 | \$15,190.49 |
| 508 | Whitneyville Public Schools | 28.5 | 7.0 | 24.56% | 5 | \$7,761.00 | \$11,641.50 | \$58,207.50 | 2 | \$2,949.18 | \$5,898.36 | \$15,754.83 |
| 509 | Willimantic Public Schools | 10.5 | ** | ** | ** | \$8,172.00 | \$12,258.00 | ** | ** | ** | ** | ** |
| 518 | Winslow Schools | 1,070.0 | 277.0 | 25.89% | 161 | \$8,919.00 | \$13,378.50 | \$2,153,938.50 | 116 | \$3,389.22 | \$393,149.52 | \$0.00 |
| 1737 | Winterville Plt Public Schools | 21.5 | ** | ** | ** | \$8,842.00 | \$13,263.00 | ** | ** | ** | ** | ** |
| 524 | Winthrop Public Schools | 813.0 | 93.0 | 11.44% | 93 | \$8,010.00 | \$12,015.00 | \$1,117,395.00 | - | \$3,043.80 | \$0.00 | \$0.00 |
| 1671 | Wiscasset Public Schools | 317.5 | 82.0 | 25.83% | 48 | \$8,361.00 | \$12,541.50 | \$601,992.00 | 34 | \$3,177.18 | \$108,024.12 | \$0.00 |
| 532 | Woodland Public Schools | 179.5 | 31.0 | 17.27% | 27 | \$7,879.00 | \$11,818.50 | \$319,099.50 | 4 | \$2,994.02 | \$11,976.08 | \$0.00 |
| 534 | Woodville Public Schools | 31.0 | 12.0 | 38.71% | 5 | \$7,818.00 | \$11,727.00 | \$58,635.00 | 7 | \$2,970.84 | \$20,795.88 | \$27,206.64 |
| 537 | Yarmouth Schools | 1,612.5 | 218.0 | 13.52% | 218 | \$9,365.00 | \$14,047.50 | \$3,062,355.00 | - | \$3,558.70 | \$0.00 | \$0.00 |
| 542 | York Public Schools | 1,513.5 | 279.0 | 18.43% | 228 | \$9,244.00 | \$13,866.00 | \$3,161,448.00 | 51 | \$3,512.72 | \$179,148.72 | \$0.00 |