

Maine Department of Education

<b>2009-10 EPS Special Education Allocation</b>		
<b>Examples of New Maintenance of Effort Adjustment</b>	<b>Example 1</b>	<b>Example 2</b>
A) EPS Estimate Excluding Federal Revenues	\$2,951,231	\$760,928
B) 2007 - 2008 State/Local Expenditures	\$4,351,913	\$965,571
C) Number of Students with Disabilities 2007 - 2008	541	112
D) 2007-2008 Per-Pupil Amount (B / C)	\$8,044	\$8,621
E) Number of Students with Disabilities 2008 - 2009	503	105
F) Total Adjusted 2007 - 2008 Expenditures for Maintenance of Effort (D * E)	\$4,046,233	\$905,223
G) Base Maintenance of Effort Adjustment (F - A)	\$1,095,002	\$144,295
H) Estimated expenditures for high cost in-district students no longer in district	\$152,283	\$144,283
I) Estimated expenditures for high cost out-of-district students no longer in district	\$25,748	\$20,959
J) Estimated change in staffing salaries	\$0	\$6,237
H) Total (G-H - I - J)	\$916,971.34	(\$27,184.19)
New Maintenance of Effort Adjustment (H if H > 0)	\$916,971.34	\$0