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UNIT: KATAHDIN MIDDLE/HIGH SCHOOL
COST ANALYSIS SUMMARY

7+8 +D KFS

	(A) Actual Expenditures for this DISTRICT 20014-15	(B) Actual Expenditures for this SCHOOL in 20014-15	(C) Expenditures that will continue even if school is closed in 20014-15	(D) Col (B) minus Col (C) Savings if school is closed in 20014-15	Number of Staff position reduced (please indicate each position type)	Location of Supporting Data
Operating Costs						
Student and Staff Support (Guidance, Health, Instructional Technology, Improve Instruction, Library Services & Student Assessment)	638,195.81	195,209.16	114,831.55	80,377.61	1 Middle/High School Guidance FTE & .25 FTE School Nurse	
System Administration (Sch Board, Supt, Bus Office)	398,851.59	91,735.87	91,735.87	-		
School Administration (Principal, secretary, etc.)	577,692.83	148,390.28	39,376.21	109,014.07	2 Secretary FTE, & Acting principal Stipend	
Facilities Maintenance -- Oper. & Maint of Plant (Maintenance, Custodial, Capital Enhancement & Improv., Capital Renewal & Renov.)	1,210,759.49	348,873.55	106,314.60	242,558.95	1 Custodial Staff FTE, & Building Costs	
Transportation	727,266.75	160,288.21	392,988.21	(232,700.00)	Increase in costs if school closed	
All Other Expenses (School Lunch, Transfers)	87,960.00	28,713.67	-	28,713.67	1.5 FTE Kitchen positions, 1/3 of actual cost	
Debt Service	-	-	-	-		
Regular Instruction (Elementary & Secondary) K-2, Alt. Ed., English as a 2nd Language)	3,040,399.01	747,432.07	509,112.29	238,319.78	5 FTE Teaching positions - Based on Avg Sal Rule	
Special Education (Resource, Self-contained)	1,536,041.69	460,812.58	308,104.26	152,708.33	1 FTE Teacher; 4 Ed Techs	
CTE (including Vocational)	355,175.67	177,587.83	177,587.83	-		
Other Instruction (Co- / Extra-Curricular, Summer Sch)	246,494.87	93,692.18	46,846.09	46,846.09	1/2 of Middle/High School athletic & cocurricular stipends and supp	
Other:						
Totals:	8,818,837.71	2,452,735.40	1,786,896.91	665,838.50		
Less: Isolated Small School Adjustment (ED 279 Line 21 at the bottom):				43,922.30		
Calculation of the costs to be incurred by member municipality for keeping the school open:				621,916.20		
Cost to Member Municipality:				621,916.20		

The School Administrative District must provide the amount and nature, or each type of source data that is used in these calculations and the basis for each pro-rating that is performed, in sufficient detail to permit an independent verification of accuracy of the cost data and its validity for use with 20-A MRSA, Section 1407 and rules.

UNIT: KATAHDIN ELEMENTARY SCHOOL
 COST ANALYSIS SUMMARY

	(A) Actual Expenditures for this DISTRICT 20014-15	(B) Actual Expenditures for this SCHOOL In 20014-15	(C) Expenditures that will continue even if school is closed In 20014-15	(D) Col (B) minus Col (C) Savings if school is closed In 20014-15	Number of Staff position reduced (please indicate each position type)	Location of Supporting Data
<u>Operating Costs</u>						
Student and Staff Support (Guidance, Health, Instructional Technology, Improve Instruction, Library Services & Student Assessment)	638,195.81	138,724.12	138,724.12	-		
System Administration (Sch Board, Supt, Bus Office)	398,851.59	108,856.57	108,856.57	-		
School Administration (Principal, secretary, etc.)	577,692.83	140,766.70	107,402.29	33,364.41	Eliminate 1 FTE secretary	
Facilities Maintenance -- Oper. & Maint of Plant (Maintenance, Custodial, Capital Enhancement & & Improv., Capital Renewal & Renov.)	1,210,759.49	212,452.26	92,401.33	120,050.93	Eliminate .125 FTE custodian & building costs	
Transportation	727,266.75	186,073.70	186,073.70	-		
All Other Expenses (School Lunch, Transfers)	87,960.00	28,713.67	-	28,713.67	Eliminate 3.5 FTE kitchen positions, 1/3 of actual cost	
Debt Service	-	-	-	-		
Regular Instruction (Elementary & Secondary) K-2, Alt. Ed., English as a 2nd Language)	3,040,399.01	826,753.05	779,255.78	47,497.27	Eliminate 1 FTE teaching position	
Special Education (Resource, Self-contained)	1,536,041.69	302,297.05	302,297.05	-		
CTE (Including Vocational)	355,175.67	-	-	-		
Other Instruction (Co- / Extra-Curricular, Summer Sch)	246,494.87	21,869.25	21,869.25	-		
Other:						
Totals:	8,818,837.71	1,966,508.37	1,736,880.09	229,626.28		
Less: Isolated Small School Adjustment (ED 279 Line 21 at the bottom):				118,808.67		
Calculation of the costs to be incurred by member municipality for keeping the school open:				110,817.61		
Cost to Member Municipality:				110,817.61		

The School Administrative District must provide the amount and nature, or each type of source data that is used in these calculations and the basis for each pro-rating that is performed, in sufficient detail to permit an independent verification of accuracy of the cost data and its validity for use with 20-A MRSA, Section 1407 and rules.

UNIT: SOUTHERN AROOSTOOK 7-12
COST ANALYSIS SUMMARY

	(A) Actual Expenditures for this DISTRICT 20014-15	(B) Actual Expenditures for this SCHOOL in 20014-15	(C) Expenditures that will continue even if school is closed in 20014-15	(D) Col (B) minus Col (C) Savings if school is closed in 20014-15	Number of Staff position reduced (please indicate each position type)	Location of Supporting Data
Operating Costs						
Student and Staff Support (Guidance, Health, Instructional Technology, Improve Instruction, Library Services & Student Assessment)	638,195.81	197,213.34	107,166.76	90,046.58	1 Middle/high school guidance FTE & .5 FTE school nurse	
System Administration (Sch Board, Supt, Bus Office)	398,851.59	82,372.56	82,372.56	-		
School Administration (Principal, secretary, etc.)	577,692.83	164,157.74	97,108.54	67,049.20	1 Secretary FTE & acting principal stipend	
Facilities Maintenance -- Oper. & Maint of Plant (Maintenance, Custodial, Capital Enhancement & Improv., Capital Renewal & Renov.)	1,210,759.49	402,344.17	198,079.02	204,265.16	1 Custodial position & building costs	
Transportation	727,266.75	178,035.71	527,035.71	(349,000.00)	Increase in costs if students were bused south	
All Other Expenses (School Lunch, Transfers)	87,960.00	28,684.95	-	28,684.95	2.5 FTE Kitchen positions, 1/3 of actual cost	
Debt Service	-	-	-	-		
Regular Instruction (Elementary & Secondary K-2, Alt. Ed., English as a 2nd Language)	3,040,399.01	676,014.21	368,444.78	307,569.43	6.5 FTE Teaching positions - based on avg. sal rule	
Special Education (Resource, Self-contained)	1,536,041.69	413,502.46	262,482.18	151,020.28	1 FTE Teacher; 4 Ed Techs	
CTE (including Vocational)	355,175.67	177,587.84	177,587.84	-		
Other Instruction (Co- / Extra-Curricular, Summer Sch)	246,494.87	55,387.26	-	55,387.26	1/2 of Middle/high school athletics & cocurricular stipends and supp	
Other:						
Totals:	8,818,837.71	2,375,300.25	1,820,277.39	655,022.86		
Less: Isolated Small School Adjustment (ED 279 Line 21 at the bottom):				39,906.67	Small schools adjustment allocated per pupil for SACS only	
Calculation of the costs to be incurred by member municipality for keeping the school open:				515,116.19		
Cost to Member Municipality:				515,116.19		

The School Administrative District must provide the amount and nature, or each type of source data that is used in these calculations and the basis for each pro-rating that is performed, in sufficient detail to permit an independent verification of accuracy of the cost data and its validity for use with 20-A MRSA, Section 1407 and rules.