

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SO AROOS CSD

2010-11

909 - 909

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2009)	201	85	286	132	418
10 ATTENDING PUPILS (OCTOBER 2009)	203	78	281	142	423
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009	202.0	81.5	283.5 (67%)	137.0 (33%)	420.5

12 Position	K-5	6-8	9-12	=	E.P.S. FTE	Actual FTE	=	Ratio X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A. TEACHERS	11.9 (17:1)	5.1 (16:1)	9.1 (15:1)	=	26.1 /	32.0 =	=	.82 X	1368,765 =	=	751,999	370,388
B. GUIDANCE	0.6 (350:1)	0.2 (350:1)	0.5 (250:1)	=	1.3 /	1.0 =	=	1.30 X	60,303 =	=	52,524	25,870
C. LIBRARIANS	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	39,888 =	=	16,035	7,898
D. HEALTH	0.3 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.6 /	1.0 =	=	.60 X	50,329 =	=	20,232	9,965
E. EDUCATION TECHS	2.0 (100:1)	0.8 (100:1)	0.5 (250:1)	=	3.3 /	6.0 =	=	.55 X	104,033 =	=	38,336	18,882
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	0.0 =	=	.90 X	0 =	=	8,402	4,138
G. CLERICAL	1.0 (200:1)	0.4 (200:1)	0.7 (200:1)	=	2.1 /	3.0 =	=	.70 X	93,101 =	=	43,665	21,506
H. SCHOOL ADMIN.	0.7 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.4 /	1.9 =	=	.74 X	153,454 =	=	76,083	37,473

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	36	36	10,206	4,932
B. Supplies and Equipment	337	466	95,540	63,842
C. Professional Development	57	57	16,160	7,809
D. Instructional Leadership Support	24	24	6,804	3,288
E. Co- and Extra-Curricular Student	33	111	9,356	15,207
F. System Administration/Support	215	215	60,953	29,455
G. Operations & Maintenance	986	1,172	279,531	160,564

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	159,750	78,683
B. Education & Library Technicians	36.00%	16,826	8,287
C. Clerical	29.00%	12,663	6,237
D. School Administrators	14.00%	10,652	5,246

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-146,084	-71,940
16 Adjustment for Title I Revenues	-93,462	-46,033

17 TOTALS	1446,170	761,695
18 E.P.S. RATES	5,101	5,560

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2007	267.0	147.0	414.0		
	OCTOBER 2007	278.0	134.0	412.0		
	APRIL 2008	273.0	127.0	400.0		
	OCTOBER 2008	281.0	135.0	416.0		
	APRIL 2009	286.0	133.0	419.0		
	OCTOBER 2009	283.0	143.0	426.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	284.5 +	0.00	X	5,101.00	= 1,451,234.50
	9-12 PUPILS	138.0 +	0.00	X	5,560.00	= 767,280.00
	ADULT EDUC. COURSES AT .1	1.1		X	5,560.00	= 6,116.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	5,101.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,560.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6855	195.0	X .15	X	5,101.00	= 149,204.25
	9-12 DISADVANTAGED @ .6855	94.6	X .15	X	5,560.00	= 78,896.40
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	5,101.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,560.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	284.5		X	42.00	= 11,949.00
	9-12 STUDENT ASSESSMENT	138.0		X	42.00	= 5,796.00
	K-8 TECHNOLOGY RESOURCES	284.5		X	95.00	= 27,027.50
	9-12 TECHNOLOGY RESOURCES	138.0		X	288.00	= 39,744.00
	K-2 PUPILS	124.5	X .10	X	5,101.00	= 63,507.45
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 72,966.04
	OPERATING ALLOCATION					2,673,721.14
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,593,509.50
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,593,509.50

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2008-09	48,300.90	X	102.50%	=	49,508.42
32	SPECIAL EDUCATION - EPS ALLOCATION					552,113.11
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09	166,732.44	X	102.50%	=	170,900.75
35	TRANSPORTATION - EPS ALLOCATION					249,773.02
36	TRANSPORTATION (BUS PURCHASES) FOR 2009-10					68,999.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					1,091,294.30
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,684,803.80

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2009-10 - SO AROOS CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2009-10 - SO AROOS CSD				0.00
44	INSURED VALUE FACTOR FOR 2008-09 - SO AROOS CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,684,803.80

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
CRYSTAL	40.0	9.47%	348,950.92	0.00	348,950.92
DYER BROOK	24.0	5.68%	209,296.86	0.00	209,296.86
ISLAND FALLS	157.5	37.28%	1,373,694.86	0.00	1,373,694.86
MERRILL	37.0	8.76%	322,788.81	0.00	322,788.81
OAKFIELD	116.5	27.57%	1,015,900.41	0.00	1,015,900.41
SMYRNA	47.5	11.24%	414,171.95	0.00	414,171.95
TOTAL	422.5				3,684,803.81

	2009 STATE VALUATION	MILL EXPECTATION	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CRYSTAL	14,550,000	6.960	101,268.00		348,950.92	101,268.00	8.40%	6.96M
DYER BROOK	15,150,000	6.960	105,444.00		209,296.86	105,444.00	8.74%	6.96M
ISLAND FALLS	72,150,000	6.960	502,164.00		1,373,694.86	502,164.00	41.63%	6.96M
MERRILL	13,200,000	6.960	91,872.00		322,788.81	91,872.00	7.62%	6.96M
OAKFIELD	40,150,000	6.960	279,444.00		1,015,900.41	279,444.00	23.17%	6.96M
SMYRNA	18,100,000	6.960	125,976.00		414,171.95	125,976.00	10.44%	6.96M
TOTAL	173,300,000		1,206,168.00		3,684,803.81	1,206,168.00	100.00%	6.96M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION						24,123.36		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.						51,545.18		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT						1,281,836.54	106.27%	7.40M

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,684,803.80	1,281,836.54	2,402,967.26
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,684,803.80	1,281,836.54	2,402,967.26
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			25,757.20
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59C LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS			88,383.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			2,340,341.46
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 34.79%		STATE SHARE % = 65.21%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 36.49%		STATE SHARE % = 63.51%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,765,015.44		

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS

CRYSTAL	348,950.92	107,674.27	8.40%	0.00
DYER BROOK	209,296.86	112,032.51	8.74%	0.00
ISLAND FALLS	1,373,694.86	533,628.55	41.63%	0.00
MERRILL	322,788.81	97,675.94	7.62%	0.00
OAKFIELD	1,015,900.41	297,001.53	23.17%	0.00
SMYRNA	414,171.94	133,823.73	10.44%	0.00
TOTAL	3,684,803.80	1,281,836.54	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	195,028.45	192,882.02	0.00	0.00
August	195,028.45	192,882.02	0.00	0.00
September	195,028.45	192,882.02	0.00	0.00
October	195,028.45	192,882.02	0.00	0.00
November	195,028.45	192,882.02	0.00	0.00
December	195,028.45	192,882.02	0.00	0.00
Janurary	195,028.45	192,882.02	0.00	0.00
February	195,028.45	192,882.02	0.00	0.00
March	195,028.45	192,882.02	0.00	0.00
April	195,028.45	192,882.02	0.00	0.00
May	195,028.45	216,492.75	0.00	0.00
June	195,028.51	195,028.51	0.00	0.00
Total	2,340,341.46	2,340,341.46	0.00	0.00