

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 48

2008-09

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1. COMPUTATION OF E.P.S. RATES

|   | K-5   | 6-8   | K-8            | 9-12         | TOTAL   |
|---|-------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2007)                                   | 982   | 470   | 1,452          | 737          | 2,189   |
| 10 ATTENDING PUPILS (OCTOBER 2007)                                | 974   | 452   | 1,426          | 751          | 2,177   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 978.0 | 461.0 | 1,439.0 ( 66%) | 744.0 ( 34%) | 2,183.0 |

| 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        | 57.5 (17:1) | 28.8 (16:1) | 49.6 (15:1) | = | 135.9 /    | 149.0 =    |   | .91 X   | 6288,446 =     |   | 3776,841          | 1945,645         |
| B. GUIDANCE        | 2.8 (350:1) | 1.3 (350:1) | 3.0 (250:1) | = | 7.1 /      | 9.9 =      |   | .72 X   | 432,586 =      |   | 205,565           | 105,897          |
| C. LIBRARIANS      | 1.2 (800:1) | 0.6 (800:1) | 0.9 (800:1) | = | 2.7 /      | 2.0 =      |   | 1.35 X  | 91,419 =       |   | 81,455            | 41,961           |
| D. HEALTH          | 1.2 (800:1) | 0.6 (800:1) | 0.9 (800:1) | = | 2.7 /      | 1.0 =      |   | 2.70 X  | 41,866 =       |   | 74,605            | 38,433           |
| E. EDUCATION TECHS | 9.8 (100:1) | 4.6 (100:1) | 3.0 (250:1) | = | 17.4 /     | 15.2 =     |   | 1.14 X  | 248,571 =      |   | 187,025           | 96,346           |
| F. LIBRARY TECHS   | 2.0 (500:1) | 0.9 (500:1) | 1.5 (500:1) | = | 4.4 /      | 10.0 =     |   | .44 X   | 165,998 =      |   | 48,206            | 24,833           |
| G. CLERICAL        | 4.9 (200:1) | 2.3 (200:1) | 3.7 (200:1) | = | 10.9 /     | 13.4 =     |   | .81 X   | 372,370 =      |   | 199,069           | 102,551          |
| H. SCHOOL ADMIN.   | 3.2 (305:1) | 1.5 (305:1) | 2.4 (315:1) | = | 7.1 /      | 6.0 =      |   | 1.18 X  | 441,651 =      |   | 343,958           | 177,190          |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 34  | 34    | 48,926     | 25,296    |
| B. Supplies and Equipment           | 320 | 442   | 460,480    | 328,848   |
| C. Professional Development         | 54  | 54    | 77,706     | 40,176    |
| D. Instructional Leadership Support | 22  | 22    | 31,658     | 16,368    |
| E. Co- and Extra-Curricular Student | 31  | 105   | 44,609     | 78,120    |
| F. System Administration/Support    | 204 | 204   | 293,556    | 151,776   |
| G. Operations & Maintenance         | 935 | 1,111 | 1345,465   | 826,584   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 786,309    | 405,068   |
| B. Education & Library Technicians         | 36.00%     | 84,683     | 43,624    |
| C. Clerical                                | 29.00%     | 57,730     | 29,740    |
| D. School Administrators                   | 14.00%     | 48,154     | 24,807    |

|  |          |          |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) | -356,551 | -183,683 |
| 16 Adjustment for Title I Revenues   | -334,847 | -172,496 |

|                 |          |          |
|-----------------|----------|----------|
| 17 TOTALS       | 7504,601 | 4147,082 |
| 18 E.P.S. RATES | 5,215    | 5,574    |

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A. OPERATING COST ALLOCATIONS

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|    |   |                          |                          |         |                  |                |
|----|---|--------------------------|--------------------------|---------|------------------|----------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8                      | 9-12                     | TOTAL   |                  |                |
|    | APRIL 2005  | 1,401.0                  | 626.0                    | 2,027.0 |                  |                |
|    | OCTOBER 2005  | 1,439.0                  | 684.0                    | 2,123.0 |                  |                |
|    | APRIL 2006  | 1,444.0                  | 655.0                    | 2,099.0 |                  |                |
|    | OCTOBER 2006  | 1,413.0                  | 672.0                    | 2,085.0 |                  |                |
|    | APRIL 2007  | 1,447.0                  | 643.0                    | 2,090.0 |                  |                |
|    | OCTOBER 2007  | 1,420.0                  | 651.0                    | 2,071.0 |                  |                |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X  | SAU<br>EPS RATES |                |
|    | K-8 PUPILS  | 1,433.5 +                | 0.00                     | X       | 5,215.00         | = 7,475,702.50 |
|    | 9-12 PUPILS   | 647.0 +                  | 8.16                     | X       | 5,574.00         | = 3,651,861.84 |
|    | ADULT EDUC. COURSES AT .1                           | 21.7                     |                          | X       | 5,574.00         | = 120,955.80   |
|    | K-8 EQUIV. INSTR. PUPILS                            | 3.625                    |                          | X       | 5,215.00         | = 18,904.38    |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 2.000                    |                          | X       | 5,574.00         | = 11,148.00    |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X       |                  |                |
|    | K-8 DISADVANTAGED @ .5655                           | 810.6                    | X .15                    | X       | 5,215.00         | = 634,091.85   |
|    | 9-12 DISADVANTAGED @ .5655                          | 365.9                    | X .15                    | X       | 5,574.00         | = 305,928.99   |
|    | K-8 LIMITED ENGLISH PROF.                           | 10.0                     | X .700                   | X       | 5,215.00         | = 36,505.00    |
|    | 9-12 LIMITED ENGLISH PROF.                          | 3.0                      | X .700                   | X       | 5,574.00         | = 11,705.40    |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X       |                  |                |
|    | K-8 STUDENT ASSESSMENT                              | 1,433.5                  |                          | X       | 40.00            | = 57,340.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 647.0                    |                          | X       | 40.00            | = 25,880.00    |
|    | K-8 TECHNOLOGY RESOURCES                            | 1,433.5                  |                          | X       | 90.00            | = 129,015.00   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 647.0                    |                          | X       | 273.00           | = 176,631.00   |
|    | K-2 PUPILS  | 542.0                    | X .10                    | X       | 5,215.00         | = 282,653.00   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |         |                  |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |         |                  | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |         |                  | = 0.00         |
|    | OPERATING ALLOCATION                                |                          |                          |         |                  | 12,938,322.76  |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |                          |                          |         |                  | 12,550,173.07  |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |         |                  | 12,550,173.07  |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |            |   |         |   |               |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07                                     | 72,246.98  | X | 102.90% | = | 74,342.14     |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |            |   |         |   | 1,793,623.05  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07                                  | 163,579.41 | X | 102.90% | = | 168,323.21    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |            |   |         |   | 961,765.65    |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08                                     |            |   |         |   | 210,601.00    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |            |   |         |   | 3,208,655.06  |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |            |   |         |   | 15,758,828.13 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT              | PRINCIPAL  | INTEREST   |               |
|-----|---|------------------------------|------------|------------|---------------|
|     | SAD 48  | CORINNA                      |            |            |               |
|     |   | 11/01/08 ELEM ADDTN          | 126,000.00 | 13,518.08  | 139,518.08    |
|     |   | 05/01/09 ELEM ADDTN          | 0.00       | 10,614.87  | 10,614.87     |
|     | SAD 48  |                              |            |            |               |
|     |   | 11/01/08 TWO NEW MIDDLE SCHS | 546,750.00 | 180,248.63 | 726,998.63    |
|     |   | 05/01/09 TWO NEW MIDDLE SCHS | 0.00       | 169,970.89 | 169,970.89    |
| 42  | TOTAL PRINCIPAL & INTEREST                        |                              | 672,750.00 | 374,352.47 | 1,047,102.47  |
| 43  | APPROVED LEASES FOR 2007-08 - S.A.D. 48           |                              |            |            | 0.00          |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 48  |                              |            |            | 0.00          |
| 44  | INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 48      |                              |            |            | 0.00          |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                              |            |            | 1,047,102.47  |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                              |            |            | 16,805,930.60 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                          |        | TOTAL<br>ALLOCATION     | LOCAL<br>CONTRIBUTION |   |                    |
|--|--------------------------|--------|-------------------------|-----------------------|---|--------------------|
|  |                          |        |                         |                       |   |                    |
|  | AVG. CAL.<br>YEAR PUPILS |        | OPERATING<br>ALLOCATION | DEBT<br>ALLOCATION    | = | TOWN<br>ALLOCATION |
| CORINNA  | 395.5                    | 19.31% | 3,245,225.20            | 0.00                  |   | 3,245,225.20       |
| HARTLAND   | 296.0                    | 14.45% | 2,428,456.97            | 0.00                  |   | 2,428,456.97       |
| NEWPORT  | 478.0                    | 23.33% | 3,920,823.61            | 0.00                  |   | 3,920,823.61       |
| PALMYRA  | 306.0                    | 14.94% | 2,510,806.03            | 0.00                  |   | 2,510,806.03       |
| PLYMOUTH   | 257.5                    | 12.57% | 2,112,505.48            | 0.00                  |   | 2,112,505.48       |
| ST. ALBANS   | 315.5                    | 15.40% | 2,588,113.31            | 0.00                  |   | 2,588,113.31       |
| TOTAL  | 2,048.5                  |        |                         |                       |   | 16,805,930.60      |

|            | 2007 STATE<br>VALUATION X | MILL<br>EXPECTATION = | TOWN<br>CONTRIBUTION | OR | TOWN<br>ALLOCATION |              |         |       |
|------------|---------------------------|-----------------------|----------------------|----|--------------------|--------------|---------|-------|
| CORINNA    | 88,200,000                | 6.790                 | 598,878.00           |    | 3,245,225.20       | 598,878.00   | 12.12%  | 6.79M |
| HARTLAND   | 130,450,000               | 6.790                 | 885,755.50           |    | 2,428,456.97       | 885,755.50   | 17.93%  | 6.79M |
| NEWPORT    | 219,050,000               | 6.790                 | 1,487,349.50         |    | 3,920,823.61       | 1,487,349.50 | 30.11%  | 6.79M |
| PALMYRA    | 100,500,000               | 6.790                 | 682,395.00           |    | 2,510,806.03       | 682,395.00   | 13.81%  | 6.79M |
| PLYMOUTH   | 53,950,000                | 6.790                 | 366,320.50           |    | 2,112,505.48       | 366,320.50   | 7.42%   | 6.79M |
| ST. ALBANS | 135,350,000               | 6.790                 | 919,026.50           |    | 2,588,113.31       | 919,026.50   | 18.61%  | 6.79M |
| TOTAL      | 727,500,000               |                       | 4,939,725.00         |    | 16,805,930.60      | 4,939,725.00 | 100.00% | 6.79M |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| -----   |                        |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 16,805,930.60          | 4,939,725.00          | 11,866,205.60          |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 16,805,930.60          | 4,939,725.00          | 11,866,205.60          |
| 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   |                        |                       | 54,755.00              |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE                                   |                        |                       | 0.00                   |
| 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                            |                        |                       | 11,920,960.60          |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 29.39% |                       | STATE SHARE % = 70.61% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 29.07% |                       | STATE SHARE % = 70.93% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 17,194,080.29          |                       |                        |

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY       | PAID TO DATE  | DEBT SERVICE | PAID TO DATE |
|-----------|---------------|---------------|--------------|--------------|
| July      | 906,154.84    | 916,141.92    | 0.00         | 0.00         |
| August    | 906,154.84    | 916,141.92    | 0.00         | 0.00         |
| September | 906,154.84    | 916,141.92    | 0.00         | 0.00         |
| October   | 906,154.84    | 916,141.93    | 0.00         | 0.00         |
| November  | 906,154.84    | 916,141.93    | 866,516.71   | 866,516.71   |
| December  | 906,154.84    | 916,141.93    | 0.00         | 0.00         |
| Janurary  | 906,154.84    | 948,082.33    | 0.00         | 0.00         |
| February  | 906,154.84    | 885,784.85    | 0.00         | 0.00         |
| March     | 906,154.84    | 885,784.85    | 0.00         | 0.00         |
| April     | 906,154.84    | 885,784.85    | 0.00         | 0.00         |
| May       | 906,154.84    | 885,784.85    | 180,585.76   | 180,585.76   |
| June      | 906,154.89    | 885,784.85    | 0.00         | 0.00         |
| Total     | 10,873,858.13 | 10,873,858.13 | 1,047,102.47 | 1,047,102.47 |