

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 88 / MSAD 24

2011-12

524 - 524

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|------|--------------|--------------|-------|
| 9 ATTENDING PUPILS (APRIL 2010) | 153 | 72 | 225 | 120 | 345 |
| 10 ATTENDING PUPILS (OCTOBER 2010) | 155 | 64 | 219 | 115 | 334 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 154.0 | 68.0 | 222.0 (65%) | 117.5 (35%) | 339.5 |

| 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 | 9.1 (17:1) | 4.3 (16:1) | 7.8 (15:1) | = | 21.2 / | 28.6 = | = | .74 X | 1389,848 = | = | 668,517 | 359,971 |
| B. GUIDANCE | 0.4 (350:1) | 0.2 (350:1) | 0.5 (250:1) | = | 1.1 / | 1.0 = | = | 1.10 X | 35,421 = | = | 25,326 | 13,637 |
| C. LIBRARIANS | 0.2 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.4 / | 1.0 = | = | .40 X | 58,716 = | = | 15,266 | 8,220 |
| D. HEALTH | 0.2 (800:1) | 0.1 (800:1) | 0.1 (800:1) | = | 0.4 / | 1.0 = | = | .40 X | 53,546 = | = | 13,922 | 7,496 |
| E. EDUCATION TECHS | 1.5 (100:1) | 0.7 (100:1) | 0.5 (250:1) | = | 2.7 / | 2.0 = | = | 1.35 X | 37,592 = | = | 32,987 | 17,762 |
| F. LIBRARY TECHS | 0.3 (500:1) | 0.1 (500:1) | 0.2 (500:1) | = | 0.6 / | 0.0 = | = | .60 X | 0 = | = | 5,521 | 2,973 |
| G. CLERICAL | 0.8 (200:1) | 0.3 (200:1) | 0.6 (200:1) | = | 1.7 / | 2.0 = | = | .85 X | 64,311 = | = | 35,532 | 19,132 |
| H. SCHOOL ADMIN. | 0.5 (305:1) | 0.2 (305:1) | 0.4 (315:1) | = | 1.1 / | 1.0 = | = | 1.10 X | 68,772 = | = | 49,172 | 26,477 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 8,214 | 4,348 |
| B. Supplies and Equipment | 342 | 473 | 75,924 | 55,578 |
| C. Professional Development | 58 | 58 | 12,876 | 6,815 |
| D. Instructional Leadership Support | 24 | 24 | 5,328 | 2,820 |
| E. Co- and Extra-Curricular Student | 34 | 113 | 7,548 | 13,278 |
| F. System Administration/Support | 218 | 218 | 48,396 | 25,615 |
| G. Operations & Maintenance | 1,002 | 1,191 | 222,444 | 139,943 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 137,376 | 73,972 |
| B. Education & Library Technicians | 36.00% | 13,863 | 7,465 |
| C. Clerical | 29.00% | 10,304 | 5,548 |
| D. School Administrators | 14.00% | 6,884 | 3,707 |

| | | |
|--|----------|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.99) | -10,228 | -5,507 |
| 16 Adjustment for Title I Revenues | -130,685 | -70,368 |

| | | |
|-----------------|----------|---------|
| 17 TOTALS | 1254,485 | 718,880 |
| 18 E.P.S. RATES | 5,651 | 6,118 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 88 / MSAD 24

2011-12

524 - 524

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A. OPERATING COST ALLOCATIONS

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| | | | | | | |
|----|---|-------------|-------------|-------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2008 | 239.0 | 155.0 | 394.0 | | |
| | OCTOBER 2008 | 223.0 | 140.0 | 363.0 | | |
| | APRIL 2009 | 222.0 | 139.0 | 361.0 | | |
| | OCTOBER 2009 | 226.0 | 123.0 | 349.0 | | |
| | APRIL 2010 | 223.0 | 121.0 | 344.0 | | |
| | OCTOBER 2010 | 217.0 | 114.0 | 331.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 220.0 + | 5.00 | X | 5,651.00 | = 1,271,475.00 |
| | 9-12 PUPILS | 117.5 + | 14.50 | X | 6,118.00 | = 807,576.00 |
| | ADULT EDUC. COURSES AT .1 | 5.8 | | X | 6,118.00 | = 35,484.40 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,651.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,118.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .6544 | 144.0 | X .15 | X | 5,651.00 | = 122,061.60 |
| | 9-12 DISADVANTAGED @ .6544 | 76.9 | X .15 | X | 6,118.00 | = 70,571.13 |
| | K-8 LIMITED ENGLISH PROF. | 53.0 | X .500 | X | 5,651.00 | = 149,751.50 |
| | 9-12 LIMITED ENGLISH PROF. | 32.0 | X .500 | X | 6,118.00 | = 97,888.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 220.0 | | X | 43.00 | = 9,460.00 |
| | 9-12 STUDENT ASSESSMENT | 117.5 | | X | 43.00 | = 5,052.50 |
| | K-8 TECHNOLOGY RESOURCES | 220.0 | | X | 97.00 | = 21,340.00 |
| | 9-12 TECHNOLOGY RESOURCES | 117.5 | | X | 293.00 | = 34,427.50 |
| | K-2 PUPILS | 90.5 | X .10 | X | 5,651.00 | = 51,141.55 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 93,083.61 |
| | OPERATING ALLOCATION | | | | | 2,769,312.79 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 2,686,233.40 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 2,686,233.40 |

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 88 / MSAD 24

2011-12

524 - 524

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10 | 101,785.85 | X | 101.60% | = | 103,414.42 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 294,736.64 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 | 216,797.21 | X | 101.60% | = | 220,265.97 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 226,606.97 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 845,024.00 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 3,531,257.40 |

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 2010-11 - RSU 88 / MSAD 24 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - RSU 88 / MSAD 24 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2009-10 - RSU 88 / MSAD 24 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 3,531,257.40 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 88 / MSAD 24

2011-12

524 - 524

| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | TOTAL ALLOCATION | | | LOCAL CONTRIBUTION | | | | |
|--|--------------------------|--------|---------------------------|-----------------------|----------------------|-----------------------|--------------------|----------------|-------------|-----------|
| ----- | | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | | |
| CYR PLT. | 11.5 | 3.41% | 120,415.88 | | 0.00 | | 120,415.88 | | | |
| HAMLIN | 27.0 | 8.00% | 282,500.59 | | 0.00 | | 282,500.59 | | | |
| VAN BUREN | 299.0 | 88.59% | 3,128,340.93 | | 0.00 | | 3,128,340.93 | | | |
| TOTAL | 337.5 | | | | | | 3,531,257.40 | | | |
| | | | 2010 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
| CYR PLT. | | | 9,350,000 | 7.500 | 70,125.00 | | 120,415.88 | 70,125.00 | 9.73% | 7.50M |
| HAMLIN | | | 19,200,000 | 7.500 | 144,000.00 | | 282,500.59 | 144,000.00 | 19.99% | 7.50M |
| VAN BUREN | | | 67,500,000 | 7.500 | 506,250.00 | | 3,128,340.93 | 506,250.00 | 70.28% | 7.50M |
| TOTAL | | | 96,050,000 | | 720,375.00 | | 3,531,257.40 | 720,375.00 | 100.00% | 7.50M |
| NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION | | | | | | | | 14,407.50 | | |
| NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN. | | | | | | | | 48,775.87 | | |
| TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT | | | | | | | | 783,558.37 | 108.77% | 8.16M |

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 88 / MSAD 24

2011-12

524 - 524

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 3,531,257.40 | 783,558.37 | 2,747,699.03 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 3,531,257.40 | 783,558.37 | 2,747,699.03 |
| 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 | | | 5,449.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 0.00 |
| 59E LESS MAINECARE SEED | | | 0.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 2,753,148.03 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 22.19% | STATE SHARE % = 77.81% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 22.03% | STATE SHARE % = 77.97% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 3,614,336.79 | | |

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

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|------------------|--------------------|---------|-------|
| CYR PLT. | 120,415.88 | 76,240.23 | 9.73% | 0.00 |
| HAMLIN | 282,500.59 | 156,633.32 | 19.99% | 0.00 |
| VAN BUREN | 3,128,340.93 | 550,684.82 | 70.28% | 0.00 |
| TOTAL | 3,531,257.40 | 783,558.37 | 100.00% | 0.00 |

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 88 / MSAD 24

2011-12

524 - 524

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 229,429.00 | 228,974.91 | 0.00 | 0.00 |
| August | 229,429.00 | 228,974.92 | 0.00 | 0.00 |
| September | 229,429.00 | 228,974.92 | 0.00 | 0.00 |
| October | 229,429.00 | 228,974.92 | 0.00 | 0.00 |
| November | 229,429.00 | 228,974.92 | 0.00 | 0.00 |
| December | 229,429.00 | 228,974.92 | 0.00 | 0.00 |
| Janurary | 229,429.00 | 228,974.92 | 0.00 | 0.00 |
| February | 229,429.00 | 232,607.57 | 0.00 | 0.00 |
| March | 229,429.00 | 229,429.00 | 0.00 | 0.00 |
| April | 229,429.00 | 229,429.01 | 0.00 | 0.00 |
| May | 229,429.00 | 229,429.01 | 0.00 | 0.00 |
| June | 229,429.03 | 229,429.01 | 0.00 | 0.00 |
| Total | 2,753,148.03 | 2,753,148.03 | 0.00 | 0.00 |