

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PENINSULA CSD

2005-06

920 - 096

1. COMPUTATION OF E.P.S. RATES

|   | K-5   | 6-8  | K-8          | 9-12      | TOTAL |
|---|-------|------|--------------|-----------|-------|
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2004 | 110.5 | 75.5 | 186.0 (100%) | 0.0 ( 0%) | 186.0 |

| 12 Position        | K-5         | 6-8         | 9-12        | = | E.P.S.<br>FTE / | Actual<br>FTE = | Ratio X | EPS Tot<br>Salary = | Elementary<br>Salary | Secondary<br>Salary |
|--------------------|-------------|-------------|-------------|---|-----------------|-----------------|---------|---------------------|----------------------|---------------------|
| A. TEACHERS        | 6.5 (17:1)  | 4.7 (16:1)  | 0.0 (15:1)  | = | 11.2 /          | 16.5 =          | .68 X   | 691,551 =           | 470,255              | 0                   |
| B. GUIDANCE        | 0.3 (350:1) | 0.2 (350:1) | 0.0 (250:1) | = | 0.5 /           | 1.0 =           | .50 X   | 49,408 =            | 24,704               | 0                   |
| C. LIBRARIANS      | 0.1 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.2 /           | 0.0 =           | .20 X   | 0 =                 | 5,341                | 0                   |
| D. HEALTH          | 0.1 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.2 /           | 0.3 =           | .67 X   | 10,049 =            | 6,733                | 0                   |
| E. EDUCATION TECHS | 1.1 (100:1) | 0.8 (100:1) | 0.0 (250:1) | = | 1.9 /           | 7.1 =           | .27 X   | 90,037 =            | 24,310               | 0                   |
| F. LIBRARY TECHS   | 0.2 (500:1) | 0.2 (500:1) | 0.0 (500:1) | = | 0.4 /           | 0.7 =           | .57 X   | 13,322 =            | 7,594                | 0                   |
| G. CLERICAL        | 0.6 (200:1) | 0.4 (200:1) | 0.0 (200:1) | = | 1.0 /           | 1.0 =           | 1.00 X  | 22,253 =            | 22,253               | 0                   |
| H. SCHOOL ADMIN.   | 0.4 (305:1) | 0.2 (305:1) | 0.0 (315:1) | = | 0.6 /           | 1.0 =           | .60 X   | 61,829 =            | 37,097               | 0                   |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 31  | 31    | 5,766      | 0         |
| B. Supplies and Equipment           | 295 | 408   | 54,870     | 0         |
| C. Professional Development         | 50  | 50    | 9,300      | 0         |
| D. Instructional Leadership Support | 20  | 20    | 3,720      | 0         |
| E. Co- and Extra-Curricular Student | 28  | 97    | 5,208      | 0         |
| F. System Administration/Support    | 341 | 338   | 63,426     | 0         |
| G. Operations & Maintenance         | 907 | 1,078 | 168,702    | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 96,336     | 0         |
| B. Education & Library Technicians         | 36.00%     | 11,485     | 0         |
| C. Clerical                                | 29.00%     | 6,453      | 0         |
| D. School Administrators                   | 14.00%     | 5,194      | 0         |

|  |         |   |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | -50,646 | 0 |
| 16 Adjustment for Title I Revenues   | -53,635 | 0 |

|                 |         |   |
|-----------------|---------|---|
| 17 TOTALS       | 924,464 | 0 |
| 18 E.P.S. RATES | 4,970   | 0 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS                                     | K-8                      | 9-12                     | TOTAL  |                  |              |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
|    | APRIL 2002  | 212.0                    | 0.0                      | 212.0  |                  |              |
|    | OCTOBER 2002  | 194.0                    | 0.0                      | 194.0  |                  |              |
|    | APRIL 2003  | 196.0                    | 0.0                      | 196.0  |                  |              |
|    | OCTOBER 2003  | 186.0                    | 0.0                      | 186.0  |                  |              |
|    | APRIL 2004  | 193.0                    | 0.0                      | 193.0  |                  |              |
|    | OCTOBER 2004  | 186.0                    | 0.0                      | 186.0  |                  |              |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X | SAU<br>EPS RATES |              |
|    | K-8 PUPILS  | 189.5 +                  | 5.00                     | X      | 4,970.00         | = 966,665.00 |
|    | 9-12 PUPILS   | 0.0 +                    | 0.00                     | X      | 0.00             | = 0.00       |
|    | ADULT EDUC. COURSES AT .1                           | 0.0                      |                          | X      | 0.00             | = 0.00       |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X      | 4,970.00         | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.500                    |                          | X      | 4,970.00         | = 2,485.00   |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 DISADVANTAGED @ .4974                           | 94.3                     | X .15                    | X      | 4,970.00         | = 70,300.65  |
|    | 9-12 DISADVANTAGED @ .4974                          | 0.0                      | X .15                    | X      | 0.00             | = 0.00       |
|    | K-8 LIMITED ENGLISH PROF.                           | 4.0                      | X .500                   | X      | 4,970.00         | = 9,940.00   |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .500                   | X      | 0.00             | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 STUDENT ASSESSMENT                              | 189.5                    |                          | X      | 100.00           | = 18,950.00  |
|    | 9-12 STUDENT ASSESSMENT                             | 0.0                      |                          | X      | 100.00           | = 0.00       |
|    | K-8 TECHNOLOGY RESOURCES                            | 189.5                    |                          | X      | 83.00            | = 15,728.50  |
|    | 9-12 TECHNOLOGY RESOURCES                           | 0.0                      |                          | X      | 252.00           | = 0.00       |
|    | K-2 PUPILS  | 54.0                     | X .10                    | X      | 4,970.00         | = 26,838.00  |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |        |                  |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |        |                  | = 103,352.96 |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |        |                  | = 0.00       |
|    | OPERATING ALLOCATION                                |                          |                          |        |                  | 1,214,260.11 |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 84.00 % |                          |                          |        |                  | 1,019,978.49 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |        |                  | 1,019,978.49 |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |      |   |         |   |              |
|----|--|------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2003-04                                     | 0.00 | X | 101.80% | = | 0.00         |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |      |   |         |   | 269,176.45   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2003-04                                  | 0.00 | X | 101.80% | = | 0.00         |
| 35 | TRANSPORTATION - EPS ALLOCATION  |      |   |         |   | 145,094.94   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2004-05                                     |      |   |         |   | 33,209.70    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |      |   |         |   | 447,481.09   |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |      |   |         |   | 1,467,459.58 |

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 2004-05                       |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2004-05              |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2003-04                  |                 |           |          | 0.00         |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 0.00         |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 1,467,459.58 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|               | AVG. CAL. YEAR PUPILS |        | 2004 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION |         |       |
|---------------|-----------------------|--------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
| GOULDSBORO    | 161.0                 | 84.96% | 146,195,460          | 8.26             | 1,207,574.49       |    | 1,246,753.66     | 1,207,574.49       | 84.55%  | 8.26M |
| WINTER HARBOR | 28.5                  | 15.04% | 50,239,800           | 8.26             | 414,980.74         |    | 220,705.92       | 220,705.92         | 15.45%  | 4.39M |
| TOTAL         | 189.5                 |        | 196,435,260          |                  | 1,622,555.23       |    | 1,467,459.58     | 1,428,280.41       | 100.00% | 7.27M |

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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| E. TOTALS AND ADJUSTMENTS   | TOTAL ALLOCATION | LOCAL CONTRIBUTION     | STATE CONTRIBUTION     |
|---|------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 1,467,459.58     | 1,428,280.41           | 39,179.17              |
| 49B ADJUSTMENT FOR 84% OF SPECIAL EDUCATION COSTS                               |                  | 186,929.05-            | 186,929.05             |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 1,467,459.58     | 1,241,351.36           | 226,108.22             |
| 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                   |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT   |                  |                        | 0.00                   |
| 58A TRANSITION ADJUSTMENT   |                  |                        | 0.00                   |
| 58B TRANSITION ADJUSTMENT (ENROLLMENT LESS 1,000)                               |                  |                        | 0.00                   |
| 58C TRANSITION ADJUSTMENT (ENROLLMENT 1,000 OR MORE)                            |                  |                        | 0.00                   |
| 58D TRANSITION ADJUSTMENT (SMALL ADMINISTRATIVE UNIT)                           |                  |                        | 0.00                   |
| 60 ADJUSTED STATE CONTRIBUTION  |                  |                        | 226,108.22             |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |                  | LOCAL SHARE % = 97.33% | STATE SHARE % = 2.67%  |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |                  | LOCAL SHARE % = 84.59% | STATE SHARE % = 15.41% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 1,661,741.20     |                        |                        |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | MSE ADJ. LINE 49D | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|-------------------|------------------|--------------------|---------|-------|
| GOULDSBORO                              |                   | 1,246,753.66     | 1,049,562.57       | 84.55%  | 7.18  |
| WINTER HARBOR                           |                   | 220,705.92       | 191,788.79         | 15.45%  | 3.82  |
| TOTAL                                   |                   | 1,467,459.58     | 1,241,351.36       | 100.00% | 6.32  |