

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

CHINA

2007-08

094 - 052

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2006) | 334 | 216 | 550 | 0 | 550 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 324 | 199 | 523 | 0 | 523 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 329.0 | 207.5 | 536.5 (100%) | 0.0 (0%) | 536.5 |

| 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 | 19.4 (17:1) | 13.0 (16:1) | 0.0 (15:1) | = | 32.4 / | 37.7 = | = | .86 X | 1775,937 = | = | 1527,306 | 0 |
| B. GUIDANCE | 0.9 (350:1) | 0.6 (350:1) | 0.0 (250:1) | = | 1.5 / | 1.9 = | = | .79 X | 94,464 = | = | 74,627 | 0 |
| C. LIBRARIANS | 0.4 (800:1) | 0.3 (800:1) | 0.0 (800:1) | = | 0.7 / | 1.0 = | = | .70 X | 41,481 = | = | 29,037 | 0 |
| D. HEALTH | 0.4 (800:1) | 0.3 (800:1) | 0.0 (800:1) | = | 0.7 / | 1.0 = | = | .70 X | 46,373 = | = | 32,461 | 0 |
| E. EDUCATION TECHS | 3.3 (100:1) | 2.1 (100:1) | 0.0 (250:1) | = | 5.4 / | 0.0 = | = | 5.40 X | 0 = | = | 65,470 | 0 |
| F. LIBRARY TECHS | 0.7 (500:1) | 0.4 (500:1) | 0.0 (500:1) | = | 1.1 / | 1.0 = | = | 1.10 X | 17,686 = | = | 19,455 | 0 |
| G. CLERICAL | 1.6 (200:1) | 1.0 (200:1) | 0.0 (200:1) | = | 2.6 / | 1.9 = | = | 1.37 X | 51,561 = | = | 70,639 | 0 |
| H. SCHOOL ADMIN. | 1.1 (305:1) | 0.7 (305:1) | 0.0 (315:1) | = | 1.8 / | 2.0 = | = | .90 X | 143,164 = | = | 128,848 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 17,705 | 0 |
| B. Supplies and Equipment | 311 | 430 | 166,852 | 0 |
| C. Professional Development | 52 | 52 | 27,898 | 0 |
| D. Instructional Leadership Support | 21 | 21 | 11,267 | 0 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 16,095 | 0 |
| F. System Administration/Support | 359 | 356 | 192,604 | 0 |
| G. Operations & Maintenance | 956 | 1,136 | 512,894 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 316,052 | 0 |
| B. Education & Library Technicians | 36.00% | 30,573 | 0 |
| C. Clerical | 29.00% | 20,485 | 0 |
| D. School Administrators | 14.00% | 18,039 | 0 |

| | | |
|--|----------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -117,534 | 0 |
| 16 Adjustment for Title I Revenues | -83,188 | 0 |

| | | |
|-----------------|----------|-------|
| 17 TOTALS | 3077,583 | 0 |
| 18 E.P.S. RATES | 5,736 | 6,210 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
|----|---|--------------------------|--------------------------|--------|------------------|----------------|
| | APRIL 2004 | 556.0 | 288.0 | 844.0 | | |
| | OCTOBER 2004 | 537.0 | 293.0 | 830.0 | | |
| | APRIL 2005 | 550.0 | 302.0 | 852.0 | | |
| | OCTOBER 2005 | 561.0 | 289.0 | 850.0 | | |
| | APRIL 2006 | 551.0 | 285.0 | 836.0 | | |
| | OCTOBER 2006 | 525.0 | 302.0 | 827.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 538.0 + | 8.66 | X | 5,736.00 | = 3,135,641.76 |
| | 9-12 PUPILS | 293.5 + | 0.00 | X | 6,210.00 | = 1,822,635.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,210.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,736.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,210.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3733 | 200.8 | X .15 | X | 5,736.00 | = 172,768.32 |
| | 9-12 DISADVANTAGED @ .3733 | 109.6 | X .15 | X | 6,210.00 | = 102,092.40 |
| | K-8 LIMITED ENGLISH PROF. | 3.0 | X .500 | X | 5,736.00 | = 8,604.00 |
| | 9-12 LIMITED ENGLISH PROF. | 2.0 | X .500 | X | 6,210.00 | = 6,210.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 538.0 | | X | 40.00 | = 21,520.00 |
| | 9-12 STUDENT ASSESSMENT | 293.5 | | X | 40.00 | = 11,740.00 |
| | K-8 TECHNOLOGY RESOURCES | 538.0 | | X | 87.00 | = 46,806.00 |
| | 9-12 TECHNOLOGY RESOURCES | 293.5 | | X | 265.00 | = 77,777.50 |
| | K-2 PUPILS | 166.5 | X .10 | X | 5,736.00 | = 95,504.40 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 5,501,299.38 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 5,226,234.41 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 5,226,234.41 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 53,832.46 | X | 102.90% | = | 55,393.60 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 902,096.09 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 8,571.38 | X | 102.90% | = | 8,819.95 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 458,394.82 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 36,559.44 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,461,263.90 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 6,687,498.31 |

C. DEBT SERVICE ALLOCATIONS

| | | | | | |
|-----|---|--------------------------|------------|-----------|--------------|
| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
| | | 11/01/07 NEW ELEM SCHOOL | 165,650.00 | 0.00 | 165,650.00 |
| | | 05/01/08 NEW ELEM SCHOOL | 0.00 | 17,890.20 | 17,890.20 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 165,650.00 | 17,890.20 | 183,540.20 |
| 43 | APPROVED LEASES FOR 2006-07 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07 | | | | 11,200.00 |
| 44 | INSURED VALUE FACTOR FOR 2005-06 | | | | 165,373.59 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 360,113.79 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 7,047,612.10 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION X | MILL EXPECTATION = | LOCAL CONTRIBUTION | TOTAL ALLOCATION OR | LOCAL CONTRIBUTION | | | |
|-------|-----------------------|------------------------|--------------------|--------------------|---------------------|--------------------|--------------|---------|-------|
| CHINA | 831.5 | 100.00% | 285,100,000 | 7.44 | 2,121,144.00 | 7,047,612.10 | 2,121,144.00 | 100.00% | 7.44M |
| TOTAL | 831.5 | | 285,100,000 | | 2,121,144.00 | 7,047,612.10 | 2,121,144.00 | 100.00% | 7.44M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 7,047,612.10 | 2,121,144.00 | 4,926,468.10 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 7,047,612.10 | 2,121,144.00 | 4,926,468.10 |
| 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 | | | 1,323.07- |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 | | | 0.00 |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15% | | | 0.00 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 0.00 |
| 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 | | | 4,925,145.03 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 30.10% | | STATE SHARE % = 69.90% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 30.12% | | STATE SHARE % = 69.88% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 7,322,677.07 | | |