

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

HANCOCK

2007-08

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1. COMPUTATION OF E.P.S. RATES

|   | K-5   | 6-8  | K-8          | 9-12      | TOTAL |
|---|-------|------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2006)                                   | 151   | 74   | 225          | 0         | 225   |
| 10 ATTENDING PUPILS (OCTOBER 2006)                                | 156   | 75   | 231          | 0         | 231   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 153.5 | 74.5 | 228.0 (100%) | 0.0 ( 0%) | 228.0 |

| 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        | 9.0 (17:1)  | 4.7 (16:1)  | 0.0 (15:1)  | = | 13.7       | / | 21.0       | = | .65 X   | 919,051        | = | 597,383           | 0                |
| B. GUIDANCE        | 0.4 (350:1) | 0.2 (350:1) | 0.0 (250:1) | = | 0.6        | / | 0.3        | = | 2.00 X  | 9,267          | = | 18,534            | 0                |
| C. LIBRARIANS      | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3        | / | 0.0        | = | .30 X   | 0              | = | 8,826             | 0                |
| D. HEALTH          | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3        | / | 0.9        | = | .33 X   | 37,011         | = | 12,214            | 0                |
| E. EDUCATION TECHS | 1.5 (100:1) | 0.7 (100:1) | 0.0 (250:1) | = | 2.2        | / | 4.9        | = | .45 X   | 78,518         | = | 35,333            | 0                |
| F. LIBRARY TECHS   | 0.3 (500:1) | 0.1 (500:1) | 0.0 (500:1) | = | 0.4        | / | 0.8        | = | .50 X   | 13,008         | = | 6,504             | 0                |
| G. CLERICAL        | 0.8 (200:1) | 0.4 (200:1) | 0.0 (200:1) | = | 1.2        | / | 1.0        | = | 1.20 X  | 29,502         | = | 35,402            | 0                |
| H. SCHOOL ADMIN.   | 0.5 (305:1) | 0.2 (305:1) | 0.0 (315:1) | = | 0.7        | / | 1.0        | = | .70 X   | 68,038         | = | 47,627            | 0                |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 33  | 33    | 7,524      | 0         |
| B. Supplies and Equipment           | 311 | 430   | 70,908     | 0         |
| C. Professional Development         | 52  | 52    | 11,856     | 0         |
| D. Instructional Leadership Support | 21  | 21    | 4,788      | 0         |
| E. Co- and Extra-Curricular Student | 30  | 102   | 6,840      | 0         |
| F. System Administration/Support    | 359 | 356   | 81,852     | 0         |
| G. Operations & Maintenance         | 956 | 1,136 | 217,968    | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 121,022    | 0         |
| B. Education & Library Technicians         | 36.00%     | 15,061     | 0         |
| C. Clerical                                | 29.00%     | 10,267     | 0         |
| D. School Administrators                   | 14.00%     | 6,668      | 0         |

|  |         |   |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | -64,565 | 0 |
| 16 Adjustment for Title I Revenues   | -49,075 | 0 |

|                 |          |       |
|-----------------|----------|-------|
| 17 TOTALS       | 1202,936 | 0     |
| 18 E.P.S. RATES | 5,276    | 6,074 |

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A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS                                     | K-8                      | 9-12                     | TOTAL  |                  |                |
|----|---|--------------------------|--------------------------|--------|------------------|----------------|
|    | APRIL 2004  | 242.0                    | 107.0                    | 349.0  |                  |                |
|    | OCTOBER 2004  | 221.0                    | 108.0                    | 329.0  |                  |                |
|    | APRIL 2005  | 225.0                    | 104.0                    | 329.0  |                  |                |
|    | OCTOBER 2005  | 228.0                    | 110.0                    | 338.0  |                  |                |
|    | APRIL 2006  | 227.0                    | 98.0                     | 325.0  |                  |                |
|    | OCTOBER 2006  | 231.0                    | 102.0                    | 333.0  |                  |                |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X | SAU<br>EPS RATES |                |
|    | K-8 PUPILS  | 229.0 +                  | 0.00                     | X      | 5,276.00         | = 1,208,204.00 |
|    | 9-12 PUPILS   | 100.0 +                  | 0.00                     | X      | 6,074.00         | = 607,400.00   |
|    | ADULT EDUC. COURSES AT .1                           | 0.0                      |                          | X      | 6,074.00         | = 0.00         |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X      | 5,276.00         | = 0.00         |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000                    |                          | X      | 6,074.00         | = 0.00         |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X      |                  |                |
|    | K-8 DISADVANTAGED @ .4156                           | 95.2                     | X .15                    | X      | 5,276.00         | = 75,341.28    |
|    | 9-12 DISADVANTAGED @ .4156                          | 41.6                     | X .15                    | X      | 6,074.00         | = 37,901.76    |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0                      | X .500                   | X      | 5,276.00         | = 0.00         |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .500                   | X      | 6,074.00         | = 0.00         |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X      |                  |                |
|    | K-8 STUDENT ASSESSMENT                              | 229.0                    |                          | X      | 40.00            | = 9,160.00     |
|    | 9-12 STUDENT ASSESSMENT                             | 100.0                    |                          | X      | 40.00            | = 4,000.00     |
|    | K-8 TECHNOLOGY RESOURCES                            | 229.0                    |                          | X      | 87.00            | = 19,923.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 100.0                    |                          | X      | 265.00           | = 26,500.00    |
|    | K-2 PUPILS  | 81.0                     | X .10                    | X      | 5,276.00         | = 42,735.60    |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |        |                  |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |        |                  | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |        |                  | = 0.00         |
|    | OPERATING ALLOCATION                                |                          |                          |        |                  | 2,031,165.64   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % |                          |                          |        |                  | 1,929,607.35   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |        |                  | 1,929,607.35   |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |           |   |         |   |              |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06                                     | 33,279.00 | X | 102.90% | = | 34,244.09    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 421,475.59   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06                                  | 0.00      | X | 102.90% | = | 0.00         |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 129,902.74   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07                                     |           |   |         |   | 18,066.67    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 603,689.09   |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 2,533,296.44 |

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 2006-07                       |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07              |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2005-06                  |                 |           |          | 2,205.91     |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 2,205.91     |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 2,535,502.35 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|         | AVG. CAL. YEAR PUPILS |         | 2006 STATE VALUATION X |   | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION |         |       |
|---------|-----------------------|---------|------------------------|---|------------------|--------------------|----|------------------|--------------------|---------|-------|
| HANCOCK | 329.0                 | 100.00% | 251,000,000            | X | 7.44             | 1,867,440.00       |    | 2,535,502.35     | 1,867,440.00       | 100.00% | 7.44M |
| TOTAL   | 329.0                 |         | 251,000,000            |   |                  | 1,867,440.00       |    | 2,535,502.35     | 1,867,440.00       | 100.00% | 7.44M |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION  | STATE<br>CONTRIBUTION  |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 2,535,502.35        | 1,867,440.00           | 668,062.35             |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 2,535,502.35        | 1,867,440.00           | 668,062.35             |
| 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                                     |                     |                        | 629.63-                |
| 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   |                     |                        | 9,000.00               |
| 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                            |                     |                        | 676,432.72             |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |                     | LOCAL SHARE % = 73.65% | STATE SHARE % = 26.35% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |                     | LOCAL SHARE % = 73.32% | STATE SHARE % = 26.68% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 2,637,060.64        |                        |                        |