

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FLANDR BAY CSD

2008-09

904 - 096

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	0	0	0	302	302
10 ATTENDING PUPILS (OCTOBER 2007)	0	0	0	315	315
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	0.0	0.0	0.0 (0%)	308.5 (100%)	308.5

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	0.0 (17:1)	0.0 (16:1)	20.6 (15:1)	=	20.6 /	29.0 =	=	.71 X	1299,811 =	=	0	922,866
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	1.2 (250:1)	=	1.2 /	2.0 =	=	.60 X	93,801 =	=	0	56,281
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.4 (800:1)	=	0.4 /	1.0 =	=	.40 X	51,218 =	=	0	20,487
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.4 (800:1)	=	0.4 /	0.5 =	=	.80 X	20,933 =	=	0	16,746
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	1.2 (250:1)	=	1.2 /	0.1 =	=	12.00 X	1,967 =	=	0	23,604
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.6 (500:1)	=	0.6 /	1.0 =	=	.60 X	17,759 =	=	0	10,655
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	1.5 (200:1)	=	1.5 /	4.0 =	=	.38 X	108,119 =	=	0	41,085
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	1.0 (315:1)	=	1.0 /	1.7 =	=	.59 X	116,028 =	=	0	68,457

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	0	10,489
B. Supplies and Equipment	320	442	0	136,357
C. Professional Development	54	54	0	16,659
D. Instructional Leadership Support	22	22	0	6,787
E. Co- and Extra-Curricular Student	31	105	0	32,393
F. System Administration/Support	204	204	0	62,934
G. Operations & Maintenance	935	1,111	0	342,744

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	193,112
B. Education & Library Technicians	36.00%	0	12,333
C. Clerical	29.00%	0	11,915
D. School Administrators	14.00%	0	9,584

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93)	0	-97,832
16 Adjustment for Title I Revenues	0	-47,006

17 TOTALS	0	1850,648
18 E.P.S. RATES	0	5,999

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	0.0	285.0	285.0		
	OCTOBER 2005	0.0	278.0	278.0		
	APRIL 2006	0.0	279.0	279.0		
	OCTOBER 2006	0.0	289.0	289.0		
	APRIL 2007	0.0	266.0	266.0		
	OCTOBER 2007	0.0	284.0	284.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	9-12 PUPILS	275.0 +	5.16	X	5,999.00	= 1,680,679.84
	ADULT EDUC. COURSES AT .1	4.0		X	5,999.00	= 23,996.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.250		X	5,999.00	= 1,499.75
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .5891	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .5891	162.0	X .15	X	5,999.00	= 145,775.70
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	3.0	X .700	X	5,999.00	= 12,597.90
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	9-12 STUDENT ASSESSMENT	275.0		X	40.00	= 11,000.00
	K-8 TECHNOLOGY RESOURCES	0.0		X	90.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	275.0		X	273.00	= 75,075.00
	K-2 PUPILS	0.0	X .10	X	0.00	= 0.00
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 0.00
	OPERATING ALLOCATION					1,950,624.19
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					1,892,105.46
30	ADJUSTED TOTAL OPERATING ALLOCATION					1,892,105.46

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	9,206.04	X	102.90%	=	9,473.02
32	SPECIAL EDUCATION - EPS ALLOCATION					378,723.06
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	11,348.00	X	102.90%	=	11,677.09
35	TRANSPORTATION - EPS ALLOCATION					0.00
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					399,873.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,291,978.63

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 2007-08 - FLANDR BAY CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - FLANDR BAY CSD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - FLANDR BAY CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,291,978.63

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904 - 096

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION
FRANKLIN	61.0	22.59%	517,757.97	0.00	517,757.97
GOULDSBORO	77.0	28.52%	653,672.31	0.00	653,672.31
SORRENTO	6.0	2.22%	50,881.93	0.00	50,881.93
STEUBEN	61.5	22.78%	522,112.73	0.00	522,112.73
SULLIVAN	51.5	19.07%	437,080.32	0.00	437,080.32
WINTER HARBOR	13.0	4.82%	110,473.37	0.00	110,473.37
TOTAL	270.0				2,291,978.63

	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
FRANKLIN	36,818,320	6.790	249,996.39		517,757.97	249,996.39	14.62%	6.79M
GOULDSBORO	143,634,255	6.790	975,276.59		653,672.31	653,672.31	38.24%	4.55M
SORRENTO	21,381,735	6.790	145,181.98		50,881.93	50,881.93	2.98%	2.38M
STEUBEN	53,766,225	6.790	365,072.67		522,112.73	365,072.67	21.36%	6.79M
SULLIVAN	41,149,040	6.790	279,401.98		437,080.32	279,401.98	16.34%	6.79M
WINTER HARBOR	31,132,530	6.790	211,389.88		110,473.37	110,473.37	6.46%	3.55M
TOTAL	327,882,105		2,226,319.49		2,291,978.63	1,709,498.65	100.00%	5.21M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,291,978.63	1,709,498.65	582,479.98
49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD/RSU/AOS		28,707.00-	28,707.00
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	2,291,978.63	1,680,791.65	611,186.98
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			100.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
60 ADJUSTED STATE CONTRIBUTION			611,286.98
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 74.59% STATE SHARE % = 25.41%			
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 73.33% STATE SHARE % = 26.67%			
63 FYI: 100% E.P.S. TOTAL ALLOCATION	2,350,497.36		

***** WARRANT ARTICLE *****					
F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	MSE ADJ. LINE 49D	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
FRANKLIN		517,757.97	249,996.39	14.87%	6.79
GOULDSBORO	23,024.00	653,672.31	630,648.31	37.52%	4.39
SORRENTO	1,792.00	50,881.93	49,089.93	2.92%	2.30
STEUBEN		522,112.73	365,072.67	21.72%	6.79
SULLIVAN		437,080.32	279,401.98	16.62%	6.79
WINTER HARBOR	3,891.00	110,473.37	106,582.37	6.35%	3.42
TOTAL	28,707.00	2,291,978.63	1,680,791.65	100.00%	5.13

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	50,940.58	54,128.08	0.00	0.00
August	50,940.58	54,128.08	0.00	0.00
September	50,940.58	54,128.08	0.00	0.00
October	50,940.58	54,128.08	0.00	0.00
November	50,940.58	54,128.09	0.00	0.00
December	50,940.58	54,128.09	0.00	0.00
Janurary	50,940.58	54,144.75	0.00	0.00
February	50,940.58	46,474.74	0.00	0.00
March	50,940.58	46,474.74	0.00	0.00
April	50,940.58	46,474.75	0.00	0.00
May	50,940.58	46,474.75	0.00	0.00
June	50,940.60	46,474.75	0.00	0.00
Total	611,286.98	611,286.98	0.00	0.00