

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 65

2008-09

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|-------------------------------------------------------------------|-----|-----|------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2007) | 4 | 1 | 5 | 0 | 5 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 0 | 0 | 0 | 0 | 0 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 2.0 | 0.5 | 2.5 (100%) | 0.0 (0%) | 2.5 |

| 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 | 0.1 (17:1) | 0.0 (16:1) | 0.0 (15:1) | = | 0.1 | / | 0.0 | = | .10 X | 0 = | | 2,978 | 0 |
| B. GUIDANCE | 0.0 (350:1) | 0.0 (350:1) | 0.0 (250:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 = | | 0 | 0 |
| C. LIBRARIANS | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 = | | 0 | 0 |
| D. HEALTH | 0.0 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 = | | 0 | 0 |
| E. EDUCATION TECHS | 0.0 (100:1) | 0.0 (100:1) | 0.0 (250:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 = | | 0 | 0 |
| F. LIBRARY TECHS | 0.0 (500:1) | 0.0 (500:1) | 0.0 (500:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 = | | 0 | 0 |
| G. CLERICAL | 0.0 (200:1) | 0.0 (200:1) | 0.0 (200:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 = | | 0 | 0 |
| H. SCHOOL ADMIN. | 0.0 (305:1) | 0.0 (305:1) | 0.0 (315:1) | = | 0.0 | / | 0.0 | = | .00 X | 0 = | | 0 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 34 | 34 | 85 | 0 |
| B. Supplies and Equipment | 320 | 442 | 800 | 0 |
| C. Professional Development | 54 | 54 | 135 | 0 |
| D. Instructional Leadership Support | 22 | 22 | 55 | 0 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 78 | 0 |
| F. System Administration/Support | 204 | 204 | 510 | 0 |
| G. Operations & Maintenance | 935 | 1,111 | 2,338 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--------------------------------------------|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 566 | 0 |
| B. Education & Library Technicians | 36.00% | 0 | 0 |
| C. Clerical | 29.00% | 0 | 0 |
| D. School Administrators | 14.00% | 0 | 0 |

| | | |
|------------------------------------------------------------------------------|---|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.00) | 0 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|-------|-------|
| 17 TOTALS | 7,545 | 0 |
| 18 E.P.S. RATES | 3,018 | 6,191 |

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A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|-----------------------------------------------------|--------------------------|--------------------------|--------|------------------|-------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2005 | 3.0 | 1.0 | 4.0 | | |
| | OCTOBER 2005 | 8.0 | 2.0 | 10.0 | | |
| | APRIL 2006 | 6.0 | 2.0 | 8.0 | | |
| | OCTOBER 2006 | 5.0 | 1.0 | 6.0 | | |
| | APRIL 2007 | 5.0 | 1.0 | 6.0 | | |
| | OCTOBER 2007 | 0.0 | 1.0 | 1.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 2.5 + | 2.00 | X | 3,018.00 | = 13,581.00 |
| | 9-12 PUPILS | 1.0 + | 0.00 | X | 6,191.00 | = 6,191.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,191.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 3,018.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,191.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .0000 | 0.0 | X .15 | X | 3,018.00 | = 0.00 |
| | 9-12 DISADVANTAGED @ .0000 | 0.0 | X .15 | X | 6,191.00 | = 0.00 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 3,018.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,191.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 2.5 | | X | 40.00 | = 100.00 |
| | 9-12 STUDENT ASSESSMENT | 1.0 | | X | 40.00 | = 40.00 |
| | K-8 TECHNOLOGY RESOURCES | 2.5 | | X | 90.00 | = 225.00 |
| | 9-12 TECHNOLOGY RESOURCES | 1.0 | | X | 273.00 | = 273.00 |
| | K-2 PUPILS | 1.5 | X .10 | X | 3,018.00 | = 452.70 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 4,033.90 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 24,896.60 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 24,149.70 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 24,149.70 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--------------------------------------------------------------------------------|------|---|---------|---|-----------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 0.00 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 2,236.11 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 2,236.11 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 26,385.81 |

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 - S.A.D. 65 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - S.A.D. 65 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - S.A.D. 65 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 26,385.81 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|------------------------------------------------------|-----------------------|-----------------------------------------|-------------------|------------------|-------------------------|
| | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | DEBT ALLOCATION | TOWN ALLOCATION | |
| MATINICUS ISLE PL | 3.5 100.00% | 26,385.81 | 0.00 | 26,385.81 | |
| TOTAL | 3.5 | | | 26,385.81 | |
| | | 2007 STATE VALUATION X MILL EXPECTATION | TOWN CONTRIBUTION | TOWN ALLOCATION | |
| MATINICUS ISLE PL | | 25,550,000 6.790 | 173,484.50 | 26,385.81 | 26,385.81 100.00% 1.03M |
| TOTAL | | 25,550,000 | 173,484.50 | 26,385.81 | 26,385.81 100.00% 1.03M |

| E. TOTALS AND ADJUSTMENTS | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------------------|------------------------------------------------------------------------------|--|--|-------------------------|-----------------------|--------------------|
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | 26,385.81 | 26,385.81 | 0.00 |
| 49C | MINIMUM STATE ALLOCATION ADJUSTMENT | | | | 686.80- | 686.80 |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | 26,385.81 | 25,699.01 | 686.80 |
| 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 | | | | | 0.00 |
| 59B | REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | | | 0.00 |
| 60 | ADJUSTED STATE CONTRIBUTION | | | | | 686.80 |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | | LOCAL SHARE % = 100.00% | STATE SHARE % = 0.00% | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | | LOCAL SHARE % = 97.40% | STATE SHARE % = 2.60% | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | 27,132.71 | | |

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

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|-----------------------------------------|--|--|--|------------------|--------------------|---------|-------|
|-----------------------------------------|--|--|--|------------------|--------------------|---------|-------|

MATINICUS ISLE PL

26,385.81

25,699.01 100.00%

1.01

TOTAL

26,385.81

25,699.01 100.00%

1.01

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|---------|--------------|--------------|--------------|
| July | 57.23 | 57.23 | 0.00 | 0.00 |
| August | 57.23 | 57.23 | 0.00 | 0.00 |
| September | 57.23 | 0.00 | 0.00 | 0.00 |
| October | 57.23 | 0.00 | 0.00 | 0.00 |
| November | 57.23 | 0.00 | 0.00 | 0.00 |
| December | 57.23 | 0.00 | 0.00 | 0.00 |
| Janurary | 57.23 | 0.00 | 0.00 | 0.00 |
| February | 57.23 | 0.00 | 0.00 | 0.00 |
| March | 57.23 | 0.00 | 0.00 | 0.00 |
| April | 57.23 | 0.00 | 0.00 | 0.00 |
| May | 57.23 | 0.00 | 0.00 | 0.00 |
| June | 57.27 | 0.00 | 0.00 | 0.00 |
| Total | 686.80 | 114.46 | 0.00 | 0.00 |