

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BARING PLT

2009-10

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1. COMPUTATION OF E.P.S. RATES

|   | K-5 | 6-8 | K-8       | 9-12      | TOTAL |
|---|-----|-----|-----------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2008)                                   | 0   | 0   | 0         | 0         | 0     |
| 10 ATTENDING PUPILS (OCTOBER 2008)                                | 0   | 0   | 0         | 0         | 0     |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008 | 0.0 | 0.0 | 0.0 ( 0%) | 0.0 ( 0%) | 0.0   |

| 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        | 0.0 (17:1)  | 0.0 (16:1)  | 0.0 (15:1)  | = | 0.0 /      | 0.0 =      | = | .00 X   | 0 =            | = | 0                 | 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     | 35  | 35    | 0          | 0         |
| B. Supplies and Equipment           | 329 | 455   | 0          | 0         |
| C. Professional Development         | 56  | 56    | 0          | 0         |
| D. Instructional Leadership Support | 23  | 23    | 0          | 0         |
| E. Co- and Extra-Curricular Student | 32  | 108   | 0          | 0         |
| F. System Administration/Support    | 210 | 210   | 0          | 0         |
| G. Operations & Maintenance         | 962 | 1,143 | 0          | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 0          | 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 = 0.96) | 0 | 0 |
| 16 Adjustment for Title I Revenues   | 0 | 0 |

|                 |       |       |
|-----------------|-------|-------|
| 17 TOTALS       | 0     | 0     |
| 18 E.P.S. RATES | 5,946 | 6,332 |

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## A. OPERATING COST ALLOCATIONS

|    |   |                          |                          |        |                  |              |
|----|---|--------------------------|--------------------------|--------|------------------|--------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8                      | 9-12                     | TOTAL  |                  |              |
|    | APRIL 2006  | 28.0                     | 8.0                      | 36.0   |                  |              |
|    | OCTOBER 2006  | 30.0                     | 7.0                      | 37.0   |                  |              |
|    | APRIL 2007  | 30.0                     | 11.0                     | 41.0   |                  |              |
|    | OCTOBER 2007  | 24.0                     | 17.0                     | 41.0   |                  |              |
|    | APRIL 2008  | 25.0                     | 15.0                     | 40.0   |                  |              |
|    | OCTOBER 2008  | 23.0                     | 16.0                     | 39.0   |                  |              |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X | SAU<br>EPS RATES |              |
|    | K-8 PUPILS  | 24.0 +                   | 0.00                     | X      | 5,946.00         | = 142,704.00 |
|    | 9-12 PUPILS   | 15.5 +                   | 0.00                     | X      | 6,332.00         | = 98,146.00  |
|    | ADULT EDUC. COURSES AT .1                           | 0.0                      |                          | X      | 6,332.00         | = 0.00       |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X      | 5,946.00         | = 0.00       |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000                    |                          | X      | 6,332.00         | = 0.00       |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 DISADVANTAGED @ .4783                           | 11.5                     | X .15                    | X      | 5,946.00         | = 10,256.85  |
|    | 9-12 DISADVANTAGED @ .4783                          | 7.4                      | X .15                    | X      | 6,332.00         | = 7,028.52   |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0                      | X .700                   | X      | 5,946.00         | = 0.00       |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .700                   | X      | 6,332.00         | = 0.00       |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X      |                  |              |
|    | K-8 STUDENT ASSESSMENT                              | 24.0                     |                          | X      | 41.00            | = 984.00     |
|    | 9-12 STUDENT ASSESSMENT                             | 15.5                     |                          | X      | 41.00            | = 635.50     |
|    | K-8 TECHNOLOGY RESOURCES                            | 24.0                     |                          | X      | 93.00            | = 2,232.00   |
|    | 9-12 TECHNOLOGY RESOURCES                           | 15.5                     |                          | X      | 281.00           | = 4,355.50   |
|    | K-2 PUPILS  | 9.0                      | X .10                    | X      | 5,946.00         | = 5,351.40   |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |        |                  |              |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |        |                  | = 0.00       |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |        |                  | = 0.00       |
|    | OPERATING ALLOCATION                                |                          |                          |        |                  | 271,693.77   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |                          |                          |        |                  | 263,542.95   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |        |                  | 263,542.95   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |      |   |         |   |            |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2007-08                                     | 0.00 | X | 102.90% | = | 0.00       |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |      |   |         |   | 88,719.85  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08                                  | 0.00 | X | 102.90% | = | 0.00       |
| 35 | TRANSPORTATION - EPS ALLOCATION  |      |   |         |   | 44,119.83  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09                                     |      |   |         |   | 0.00       |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |      |   |         |   | 132,839.68 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |      |   |         |   | 396,382.63 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE                                      | NAME OF PROJECT | PRINCIPAL | INTEREST |            |
|-----|---|-----------------|-----------|----------|------------|
| 42  | TOTAL PRINCIPAL & INTEREST                        |                 | 0.00      | 0.00     | 0.00       |
| 43  | APPROVED LEASES FOR 2008-09 - BARING PLT          |                 |           |          | 0.00       |
| 43A | APPROVED LEASE PURCHASES FOR 2008-09 - BARING PLT |                 |           |          | 0.00       |
| 44  | INSURED VALUE FACTOR FOR 2007-08 - BARING PLT     |                 |           |          | 0.00       |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 0.00       |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 396,382.63 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                       |                      |                 | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|-----------------------|----------------------|-----------------|------------------|--------------------|
| BARING PLT   | AVG. CAL. YEAR PUPILS | OPERATING ALLOCATION | DEBT ALLOCATION | TOWN ALLOCATION  |                    |
|  | 39.5 100.00%          | 396,382.63           | 0.00            | 396,382.63       |                    |
| TOTAL  | 39.5                  |                      |                 | 396,382.63       |                    |

| BARING PLT | 2008 STATE VALUATION | MILL EXPECTATION | TOWN CONTRIBUTION | TOWN ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|------------|----------------------|------------------|-------------------|-----------------|--------------------|--------------------|
| BARING PLT | 11,850,000           | 6.690            | 79,276.50         | 396,382.63      | 79,276.50          | 100.00% 6.69M      |
| TOTAL      | 11,850,000           |                  | 79,276.50         | 396,382.63      | 79,276.50          | 100.00% 6.69M      |

| E. TOTALS AND ADJUSTMENTS |  |  |  | TOTAL ALLOCATION       | LOCAL CONTRIBUTION     | STATE CONTRIBUTION |
|---------------------------|--|--|--|------------------------|------------------------|--------------------|
| 49                        | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              |  |  | 396,382.63             | 79,276.50              | 317,106.13         |
| 50                        | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           |  |  | 396,382.63             | 79,276.50              | 317,106.13         |
| 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               |
| 59C                       | LESS AMOUNT TO BE PAID BY FEDERAL ARRA TITLE XIV STABILIZATION FUNDS         |  |  |                        |                        | 4,266.00           |
| 60                        | ADJUSTED STATE CONTRIBUTION  |  |  |                        |                        | 312,840.13         |
| 61                        | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |  |  | LOCAL SHARE % = 20.00% | STATE SHARE % = 80.00% |                    |
| 62                        | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |  |  | LOCAL SHARE % = 21.08% | STATE SHARE % = 78.92% |                    |
| 63                        | FYI: 100% E.P.S. TOTAL ALLOCATION  |  |  | 404,533.45             |                        |                    |

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## SCHEDULED PAYMENTS &amp; YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY    | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July      | 26,070.01  | 26,386.01    | 0.00         | 0.00         |
| August    | 26,070.01  | 26,386.01    | 0.00         | 0.00         |
| September | 26,070.01  | 26,386.01    | 0.00         | 0.00         |
| October   | 26,070.01  | 26,386.01    | 0.00         | 0.00         |
| November  | 26,070.01  | 26,386.01    | 0.00         | 0.00         |
| December  | 26,070.01  | 26,386.01    | 0.00         | 0.00         |
| Janurary  | 26,070.01  | 26,386.01    | 0.00         | 0.00         |
| February  | 26,070.01  | 25,627.61    | 0.00         | 0.00         |
| March     | 26,070.01  | 25,627.61    | 0.00         | 0.00         |
| April     | 26,070.01  | 25,627.61    | 0.00         | 0.00         |
| May       | 26,070.01  | 25,627.61    | 0.00         | 0.00         |
| June      | 26,070.02  | 25,627.62    | 0.00         | 0.00         |
| Total     | 312,840.13 | 312,840.13   | 0.00         | 0.00         |