

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOOSABEC CSD

2009-10

917 - 103

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2008)	0	0	0	84	84
10 ATTENDING PUPILS (OCTOBER 2008)	0	0	0	87	87
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008	0.0	0.0	0.0 (0%)	85.5 (100%)	85.5

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)	5.7 (15:1)	=	5.7 /	8.8 =	=	.65 X	423,717 =	=	0	275,416
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.3 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	0	9,193
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	0	3,064
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	0	3,937
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	0.3 (250:1)	=	0.3 /	0.4 =	=	.75 X	6,826 =	=	0	5,120
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.2 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	0	2,719
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	0.4 (200:1)	=	0.4 /	1.0 =	=	.40 X	28,354 =	=	0	11,342
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.3 (315:1)	=	0.3 /	1.0 =	=	.30 X	66,038 =	=	0	19,811

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	35	35	0	2,993
B. Supplies and Equipment	329	455	0	38,903
C. Professional Development	56	56	0	4,788
D. Instructional Leadership Support	23	23	0	1,967
E. Co- and Extra-Curricular Student	32	108	0	9,234
F. System Administration/Support	210	210	0	17,955
G. Operations & Maintenance	962	1,143	0	97,727

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	55,406
B. Education & Library Technicians	36.00%	0	2,822
C. Clerical	29.00%	0	3,289
D. School Administrators	14.00%	0	2,774

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	0	-63,661
16 Adjustment for Title I Revenues	0	-26,696

17 TOTALS	0	478,101
18 E.P.S. RATES	0	5,592

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2006	0.0	83.0	83.0		
	OCTOBER 2006	0.0	82.0	82.0		
	APRIL 2007	0.0	79.0	79.0		
	OCTOBER 2007	0.0	84.0	84.0		
	APRIL 2008	0.0	84.0	84.0		
	OCTOBER 2008	0.0	86.0	86.0		
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	85.0 +	0.00	X	5,592.00	= 475,320.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,592.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,592.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6081	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .6081	51.7	X .15	X	5,592.00	= 43,365.96
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	2.0	X .700	X	5,592.00	= 7,828.80
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	41.00	= 0.00
	9-12 STUDENT ASSESSMENT	85.0		X	41.00	= 3,485.00
	K-8 TECHNOLOGY RESOURCES	0.0		X	93.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	85.0		X	281.00	= 23,885.00
	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					= 133,229.33
	OPERATING ALLOCATION					687,114.09
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					666,500.66
30	ADJUSTED TOTAL OPERATING ALLOCATION					666,500.66

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2007-08	186.00	X	102.90%	=	191.39
32	SPECIAL EDUCATION - EPS ALLOCATION					76,735.09
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					17,198.89
36	TRANSPORTATION (BUS PURCHASES) FOR 2008-09					14,825.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					108,951.17
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					775,451.83

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 2008-09 - MOOSABEC CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2008-09 - MOOSABEC CSD				0.00
44	INSURED VALUE FACTOR FOR 2007-08 - MOOSABEC CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				775,451.83

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION				TOTAL ALLOCATION	LOCAL CONTRIBUTION			
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+ DEBT ALLOCATION	= TOWN ALLOCATION			
BEALS	29.0 34.94%		270,942.87	0.00	270,942.87			
JONESPORT	54.0 65.06%		504,508.96	0.00	504,508.96			
TOTAL	83.0				775,451.83			
		2008 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BEALS		26,282,070	6.690	175,827.05	270,942.87	175,827.05	33.59%	6.69M
JONESPORT		51,970,275	6.690	347,681.14	504,508.96	347,681.14	66.41%	6.69M
TOTAL		78,252,345		523,508.19	775,451.83	523,508.19	100.00%	6.69M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			775,451.83	523,508.19	251,943.64		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			775,451.83	523,508.19	251,943.64		
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					28,170.84		
60	ADJUSTED STATE CONTRIBUTION					223,772.80		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 67.51%	STATE SHARE % = 32.49%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 71.14%	STATE SHARE % = 28.86%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			796,065.26				

S T A T E O F M A I N E
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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	18,647.73	20,734.46	0.00	0.00
August	18,647.73	20,734.46	0.00	0.00
September	18,647.73	20,734.46	0.00	0.00
October	18,647.73	20,734.46	0.00	0.00
November	18,647.73	20,734.46	0.00	0.00
December	18,647.73	20,734.46	0.00	0.00
Janurary	18,647.73	20,734.46	0.00	0.00
February	18,647.73	15,726.31	0.00	0.00
March	18,647.73	15,726.31	0.00	0.00
April	18,647.73	15,726.32	0.00	0.00
May	18,647.73	15,726.32	0.00	0.00
June	18,647.77	15,726.32	0.00	0.00
Total	223,772.80	223,772.80	0.00	0.00