

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

PEMBROKE

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) | 67 | 43 | 110 | 0 | 110 |
| 10 ATTENDING PUPILS (OCTOBER 2008) | 72 | 33 | 105 | 0 | 105 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2008 | 69.5 | 38.0 | 107.5 (100%) | 0.0 (0%) | 107.5 |

| 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 | 4.1 (17:1) | 2.4 (16:1) | 0.0 (15:1) | = | 6.5 / | 8.6 = | = | .76 X | 436,467 = | = | 331,715 | 0 |
| B. GUIDANCE | 0.2 (350:1) | 0.1 (350:1) | 0.0 (250:1) | = | 0.3 / | 0.0 = | = | .30 X | 0 = | = | 9,193 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.0 = | = | .10 X | 0 = | = | 3,064 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = | 0.1 / | 0.0 = | = | .10 X | 0 = | = | 3,937 | 0 |
| E. EDUCATION TECHS | 0.7 (100:1) | 0.4 (100:1) | 0.0 (250:1) | = | 1.1 / | 1.5 = | = | .73 X | 25,902 = | = | 18,908 | 0 |
| F. LIBRARY TECHS | 0.1 (500:1) | 0.1 (500:1) | 0.0 (500:1) | = | 0.2 / | 0.0 = | = | .20 X | 0 = | = | 2,719 | 0 |
| G. CLERICAL | 0.3 (200:1) | 0.2 (200:1) | 0.0 (200:1) | = | 0.5 / | 1.0 = | = | .50 X | 31,238 = | = | 15,619 | 0 |
| H. SCHOOL ADMIN. | 0.2 (305:1) | 0.1 (305:1) | 0.0 (315:1) | = | 0.3 / | 1.0 = | = | .30 X | 66,038 = | = | 19,811 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 35 | 35 | 3,763 | 0 |
| B. Supplies and Equipment | 329 | 455 | 35,368 | 0 |
| C. Professional Development | 56 | 56 | 6,020 | 0 |
| D. Instructional Leadership Support | 23 | 23 | 2,473 | 0 |
| E. Co- and Extra-Curricular Student | 32 | 108 | 3,440 | 0 |
| F. System Administration/Support | 210 | 210 | 22,575 | 0 |
| G. Operations & Maintenance | 962 | 1,143 | 103,415 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 66,103 | 0 |
| B. Education & Library Technicians | 36.00% | 7,786 | 0 |
| C. Clerical | 29.00% | 4,530 | 0 |
| D. School Administrators | 14.00% | 2,774 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) | -78,387 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 584,825 | 0 |
| 18 E.P.S. RATES | 5,440 | 5,960 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2006 | 100.0 | 44.0 | 144.0 | | |
| | OCTOBER 2006 | 96.0 | 41.0 | 137.0 | | |
| | APRIL 2007 | 95.0 | 41.0 | 136.0 | | |
| | OCTOBER 2007 | 95.0 | 39.0 | 134.0 | | |
| | APRIL 2008 | 93.0 | 34.0 | 127.0 | | |
| | OCTOBER 2008 | 90.0 | 43.0 | 133.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 91.5 + | 3.33 | X | 5,440.00 | = 515,875.20 |
| | 9-12 PUPILS | 38.5 + | 0.00 | X | 5,960.00 | = 229,460.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,960.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.500 | | X | 5,440.00 | = 2,720.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,960.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .6333 | 57.9 | X .15 | X | 5,440.00 | = 47,246.40 |
| | 9-12 DISADVANTAGED @ .6333 | 24.4 | X .15 | X | 5,960.00 | = 21,813.60 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,440.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,960.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 91.5 | | X | 41.00 | = 3,751.50 |
| | 9-12 STUDENT ASSESSMENT | 38.5 | | X | 41.00 | = 1,578.50 |
| | K-8 TECHNOLOGY RESOURCES | 91.5 | | X | 93.00 | = 8,509.50 |
| | 9-12 TECHNOLOGY RESOURCES | 38.5 | | X | 281.00 | = 10,818.50 |
| | K-2 PUPILS | 35.5 | X .10 | X | 5,440.00 | = 19,312.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 861,085.20 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 835,252.64 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 835,252.64 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2007-08 | 5,226.75 | X | 102.90% | = | 5,378.33 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 240,172.35 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08 | 758.82 | X | 102.90% | = | 780.83 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 130,058.75 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09 | | | | | 23,118.33 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 399,508.58 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,234,761.22 |

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 - PEMBROKE | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2008-09 - PEMBROKE | | | | 15,232.00 |
| 44 | INSURED VALUE FACTOR FOR 2007-08 - PEMBROKE | | | | 4,395.35 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 19,627.35 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 1,254,388.57 |

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

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|--|---------------------|-----------------------|--|
| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION | |
|--|---------------------|-----------------------|--|

| | AVG. CAL. YEAR PUPILS | 100.00% | OPERATING ALLOCATION | | DEBT ALLOCATION | + | = | TOWN ALLOCATION |
|----------|--------------------------|---------|-------------------------|--|--------------------|---|---|--------------------|
| PEMBROKE | 130.0 | 100.00% | 1,254,388.57 | | 0.00 | | | 1,254,388.57 |
| TOTAL | 130.0 | | | | | | | 1,254,388.57 |

| | 2008 STATE VALUATION | X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
|----------|-------------------------|---|---------------------|---|----------------------|----|--------------------|------------|---------|
| PEMBROKE | 75,500,000 | | 6.690 | | 505,095.00 | | 1,254,388.57 | 505,095.00 | 100.00% |
| TOTAL | 75,500,000 | | | | 505,095.00 | | 1,254,388.57 | 505,095.00 | 100.00% |

| | | | |
|---------------------------|---------------------|-----------------------|-----------------------|
| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------------------|---------------------|-----------------------|-----------------------|

| | | | |
|---|---|------------|------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,254,388.57 | 505,095.00 | 749,293.57 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,254,388.57 | 505,095.00 | 749,293.57 |
| 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 | | | 27,180.00 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 722,113.57 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 40.27% STATE SHARE % = 59.73% | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 42.43% STATE SHARE % = 57.57% | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,280,221.13 | | |

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 | 60,176.13 | 62,189.46 | 0.00 | 0.00 |
| August | 60,176.13 | 62,189.46 | 0.00 | 0.00 |
| September | 60,176.13 | 62,189.46 | 0.00 | 0.00 |
| October | 60,176.13 | 62,189.46 | 0.00 | 0.00 |
| November | 60,176.13 | 62,189.46 | 0.00 | 0.00 |
| December | 60,176.13 | 62,189.46 | 0.00 | 0.00 |
| Janurary | 60,176.13 | 62,189.46 | 0.00 | 0.00 |
| February | 60,176.13 | 57,357.47 | 0.00 | 0.00 |
| March | 60,176.13 | 57,357.47 | 0.00 | 0.00 |
| April | 60,176.13 | 57,357.47 | 0.00 | 0.00 |
| May | 60,176.13 | 57,357.47 | 0.00 | 0.00 |
| June | 60,176.14 | 57,357.47 | 0.00 | 0.00 |
| Total | 722,113.57 | 722,113.57 | 0.00 | 0.00 |