

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SEBOEIS PLT

2009-10

388 - 383

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 = 0.86) 0 0

16 Adjustment for Title I Revenues 0 0

17 TOTALS 0 0

18 E.P.S. RATES 5,092 5,437

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A. OPERATING COST ALLOCATIONS

| 19 | SUBSIDIZABLE PUPILS                                 | K-8                   | 9-12                  | TOTAL |               |            |
|----|-----------------------------------------------------|-----------------------|-----------------------|-------|---------------|------------|
|    | APRIL 2006                                          | 2.0                   | 4.0                   | 6.0   |               |            |
|    | OCTOBER 2006                                        | 0.0                   | 5.0                   | 5.0   |               |            |
|    | APRIL 2007                                          | 1.0                   | 5.0                   | 6.0   |               |            |
|    | OCTOBER 2007                                        | 0.0                   | 3.0                   | 3.0   |               |            |
|    | APRIL 2008                                          | 1.0                   | 2.0                   | 3.0   |               |            |
|    | OCTOBER 2008                                        | 1.0                   | 1.0                   | 2.0   |               |            |
| 21 | BASIC COUNTS                                        | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X     | SAU EPS RATES |            |
|    | K-8 PUPILS                                          | 1.0 +                 | 0.00                  | X     | 5,092.00      | = 5,092.00 |
|    | 9-12 PUPILS                                         | 1.5 +                 | 0.00                  | X     | 5,437.00      | = 8,155.50 |
|    | ADULT EDUC. COURSES AT .1                           | 0.0                   |                       | X     | 5,437.00      | = 0.00     |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                 |                       | X     | 5,092.00      | = 0.00     |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.000                 |                       | X     | 5,437.00      | = 0.00     |
|    | WEIGHTED COUNTS                                     | PUPILS                | WEIGHTS               | X     |               |            |
|    | K-8 DISADVANTAGED @1.0000                           | 1.0                   | X .15                 | X     | 5,092.00      | = 763.80   |
|    | 9-12 DISADVANTAGED @1.0000                          | 1.5                   | X .15                 | X     | 5,437.00      | = 1,223.33 |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0                   | X .700                | X     | 5,092.00      | = 0.00     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                   | X .700                | X     | 5,437.00      | = 0.00     |
|    | TARGETED FUNDS                                      | PUPILS                | WEIGHTS               | X     |               |            |
|    | K-8 STUDENT ASSESSMENT                              | 1.0                   |                       | X     | 41.00         | = 41.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 1.5                   |                       | X     | 41.00         | = 61.50    |
|    | K-8 TECHNOLOGY RESOURCES                            | 1.0                   |                       | X     | 93.00         | = 93.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 1.5                   |                       | X     | 281.00        | = 421.50   |
|    | K-2 PUPILS                                          | 0.0                   | X .10                 | X     | 5,092.00      | = 0.00     |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                       |                       |       |               |            |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                       |                       |       |               | = 0.00     |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                       |                       |       |               | = 0.00     |
|    | OPERATING ALLOCATION                                |                       |                       |       |               | 15,851.63  |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |                       |                       |       |               | 15,376.08  |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                       |                       |       |               | 15,376.08  |

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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                                             |          |   |         |   | 7,840.94  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08                                  | 2,067.89 | X | 102.90% | = | 2,127.86  |
| 35 | TRANSPORTATION - EPS ALLOCATION                                                |          |   |         |   | 1,882.16  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09                                     |          |   |         |   | 0.00      |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS                                                 |          |   |         |   | 11,850.96 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |          |   |         |   | 27,227.04 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE NAME OF PROJECT                       | PRINCIPAL | INTEREST |           |
|-----|----------------------------------------------------|-----------|----------|-----------|
|     | SEBOEIS PLT.                                       |           |          |           |
|     | 11/01/09 SHARE OF SAD 31 NEW K-5 SCH               | 2,798.72  | 355.44   | 3,154.16  |
|     | 05/01/10 SHARE OF SAD 31 NEW K-5 SCH               | 0.00      | 266.58   | 266.58    |
| 42  | TOTAL PRINCIPAL & INTEREST                         | 2,798.72  | 622.02   | 3,420.74  |
| 43  | APPROVED LEASES FOR 2008-09 - SEBOEIS PLT          |           |          | 0.00      |
| 43A | APPROVED LEASE PURCHASES FOR 2008-09 - SEBOEIS PLT |           |          | 0.00      |
| 44  | INSURED VALUE FACTOR FOR 2007-08 - SEBOEIS PLT     |           |          | 0.00      |
| 47  | TOTAL DEBT SERVICE ALLOCATION                      |           |          | 3,420.74  |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)  |           |          | 30,647.78 |

STATE OF MAINE  
DEPARTMENT OF EDUCATION  
AUGUSTA 04333

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|              | AVG. CAL.<br>YEAR PUPILS | OPERATING<br>ALLOCATION | DEBT<br>ALLOCATION | TOWN<br>ALLOCATION | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION |
|--------------|--------------------------|-------------------------|--------------------|--------------------|---------------------|-----------------------|
| SEBOEIS PLT. | 2.5 100.00%              | 30,647.78               | 0.00               | 30,647.78          |                     |                       |
| TOTAL        | 2.5                      |                         |                    | 30,647.78          |                     |                       |

|              | 2008 STATE<br>VALUATION X | MILL<br>EXPECTATION | TOWN<br>CONTRIBUTION | TOWN<br>ALLOCATION | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |
|--------------|---------------------------|---------------------|----------------------|--------------------|-----------------------|-----------------------|
| SEBOEIS PLT. | 7,600,000                 | 6.690               | 50,844.00            | 30,647.78          | 30,647.78             | 100.00% 4.03M         |
| TOTAL        | 7,600,000                 |                     | 50,844.00            | 30,647.78          | 30,647.78             | 100.00% 4.03M         |

E. TOTALS AND ADJUSTMENTS

|                                                                                                                               | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |
|-------------------------------------------------------------------------------------------------------------------------------|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                                                                            | 30,647.78           | 30,647.78             | 0.00                  |
| 49A ADJUSTMENT FOR DEBT SERVICE PER 20-A MRS A SECTION 15689 SUB-SECTION 2                                                    |                     | 1,064.74-             | 1,064.74              |
| 49B ADJUSTMENT FOR 40% OF SPECIAL EDUCATION COSTS                                                                             |                     | 3,136.38-             | 3,136.38              |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                                                                         | 30,647.78           | 26,446.66             | 4,201.12              |
| 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                                                      |                     |                       | 392.05                |
| 60 ADJUSTED STATE CONTRIBUTION                                                                                                |                     |                       | 3,809.07              |
| 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 % = 87.57% STATE SHARE % = 12.43% |                     |                       |                       |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION                                                                                          | 31,123.33           |                       |                       |

\*\*\*\*\* WARRANT ARTICLE \*\*\*\*\*  
TOTAL LOCAL

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | ALLOCATION | CONTRIBUTION | PERCENT | MILLS |
|-----------------------------------------|------------|--------------|---------|-------|
| SEBOEIS PLT.                            | 30,647.78  | 26,446.66    | 100.00% | 3.48  |
| TOTAL                                   | 30,647.78  | 26,446.66    | 100.00% | 3.48  |

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      | 32.36   | 0.00         | 0.00         | 0.00         |
| August    | 32.36   | 0.00         | 0.00         | 0.00         |
| September | 32.36   | 0.00         | 0.00         | 0.00         |
| October   | 32.36   | 0.00         | 0.00         | 0.00         |
| November  | 32.36   | 0.00         | 3,154.16     | 3,154.16     |
| December  | 32.36   | 0.00         | 0.00         | 0.00         |
| Janurary  | 32.36   | 0.00         | 0.00         | 0.00         |
| February  | 32.36   | 0.00         | 0.00         | 0.00         |
| March     | 32.36   | 0.00         | 0.00         | 0.00         |
| April     | 32.36   | 0.00         | 0.00         | 0.00         |
| May       | 32.36   | 0.00         | 266.58       | 266.58       |
| June      | 32.37   | 0.00         | 0.00         | 0.00         |
| Total     | 388.33  | 0.00         | 3,420.74     | 3,420.74     |