

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITNEYVILLE

2010-11

475 - 896

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-----|-----|-----------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2009) | 0 | 0 | 0 | 0 | 0 |
| 10 ATTENDING PUPILS (OCTOBER 2009) | 0 | 0 | 0 | 0 | 0 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2009 | 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 | 36 | 36 | 0 | 0 |
| B. Supplies and Equipment | 337 | 466 | 0 | 0 |
| C. Professional Development | 57 | 57 | 0 | 0 |
| D. Instructional Leadership Support | 24 | 24 | 0 | 0 |
| E. Co- and Extra-Curricular Student | 33 | 111 | 0 | 0 |
| F. System Administration/Support | 215 | 215 | 0 | 0 |
| G. Operations & Maintenance | 986 | 1,172 | 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 = 0.84) | 0 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|-------|-------|
| 17 TOTALS | 0 | 0 |
| 18 E.P.S. RATES | 5,150 | 5,715 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITNEYVILLE

2010-11

475 - 896

A. OPERATING COST ALLOCATIONS

| | | | | | | |
|----|---|--------------------------|--------------------------|--------|------------------|-------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2007 | 17.0 | 19.0 | 36.0 | | |
| | OCTOBER 2007 | 19.0 | 19.0 | 38.0 | | |
| | APRIL 2008 | 18.0 | 16.0 | 34.0 | | |
| | OCTOBER 2008 | 15.0 | 13.0 | 28.0 | | |
| | APRIL 2009 | 16.0 | 13.0 | 29.0 | | |
| | OCTOBER 2009 | 17.0 | 6.0 | 23.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 16.5 + | 0.00 | X | 5,150.00 | = 84,975.00 |
| | 9-12 PUPILS | 9.5 + | 0.00 | X | 5,715.00 | = 54,292.50 |
| | ADULT EDUC. COURSES AT .1 | 0.5 | | X | 5,715.00 | = 2,857.50 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,150.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,715.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .7059 | 11.6 | X .15 | X | 5,150.00 | = 8,961.00 |
| | 9-12 DISADVANTAGED @ .7059 | 6.7 | X .15 | X | 5,715.00 | = 5,743.58 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,150.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,715.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 16.5 | | X | 42.00 | = 693.00 |
| | 9-12 STUDENT ASSESSMENT | 9.5 | | X | 42.00 | = 399.00 |
| | K-8 TECHNOLOGY RESOURCES | 16.5 | | X | 95.00 | = 1,567.50 |
| | 9-12 TECHNOLOGY RESOURCES | 9.5 | | X | 288.00 | = 2,736.00 |
| | K-2 PUPILS | 5.0 | X .10 | X | 5,150.00 | = 2,575.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 164,800.08 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 159,856.07 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 159,856.07 |

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITNEYVILLE

2010-11

475 - 896

=====

B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2008-09 | 0.00 | X | 102.50% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 25,620.43 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2008-09 | 0.00 | X | 102.50% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 22,903.10 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2009-10 | | | | | 45,459.67 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 93,983.20 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 253,839.27 |

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 2009-10 - WHITNEYVILLE | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2009-10 - WHITNEYVILLE | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2008-09 - WHITNEYVILLE | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 253,839.27 |

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
A U G U S T A 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITNEYVILLE

2010-11

475 - 896

| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | |
|--|--|---------|---------------------------|-----------------------|----------------------|---------------------|------------------------|------------------------|-----------------------|--|
| | | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | 100.00% | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | | |
| WHITNEYVILLE | 26.0 | | 253,839.27 | | 0.00 | | 253,839.27 | | | |
| TOTAL | 26.0 | | | | | | 253,839.27 | | | |
| | | | | | | | | | | |
| | | | 2009 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
| WHITNEYVILLE | | | 11,700,000 | 6.960 | 81,432.00 | | 253,839.27 | 81,432.00 | 100.00% | |
| TOTAL | | | 11,700,000 | | 81,432.00 | | 253,839.27 | 81,432.00 | 100.00% | |
| | | | | | | | | | | |
| E. TOTALS AND ADJUSTMENTS | | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION | |
| | | | | | | | | | | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | | 253,839.27 | 81,432.00 | 172,407.27 | |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | | 253,839.27 | 81,432.00 | 172,407.27 | |
| 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 | | | | | | | | 5,967.00 | |
| 60 | A D J U S T E D S T A T E C O N T R I B U T I O N | | | | | | | | 166,440.27 | |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | | | | | LOCAL SHARE % = 32.08% | STATE SHARE % = 67.92% | | |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | | | | | LOCAL SHARE % = 34.43% | STATE SHARE % = 65.57% | | |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | | 258,783.28 | | | |

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITNEYVILLE

2010-11

475 - 896

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July | 13,870.02 | 13,467.83 | 0.00 | 0.00 |
| August | 13,870.02 | 14,272.21 | 0.00 | 0.00 |
| September | 13,870.02 | 13,870.02 | 0.00 | 0.00 |
| October | 13,870.02 | 13,870.02 | 0.00 | 0.00 |
| November | 13,870.02 | 13,870.02 | 0.00 | 0.00 |
| December | 13,870.02 | 13,870.02 | 0.00 | 0.00 |
| Janurary | 13,870.02 | 13,870.02 | 0.00 | 0.00 |
| February | 13,870.02 | 13,870.02 | 0.00 | 0.00 |
| March | 13,870.02 | 13,870.02 | 0.00 | 0.00 |
| April | 13,870.02 | 13,870.03 | 0.00 | 0.00 |
| May | 13,870.02 | 13,870.03 | 0.00 | 0.00 |
| June | 13,870.05 | 13,870.03 | 0.00 | 0.00 |
| Total | 166,440.27 | 166,440.27 | 0.00 | 0.00 |