

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOOSABEC CSD

2011-12

917 - 103

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2010)	0	0	0	77	77
10 ATTENDING PUPILS (OCTOBER 2010)	0	0	0	73	73
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010	0.0	0.0	0.0 (0%)	75.0 (100%)	75.0

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)	5.0 (15:1)	=	5.0 /	8.6 =	=	.58 X	446,371 =	=	0	258,895
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.3 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	0	9,573
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	0	3,191
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	0	4,100
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	0.3 (250:1)	=	0.3 /	1.8 =	=	.17 X	33,408 =	=	0	5,679
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.2 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	0	2,831
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	0.4 (200:1)	=	0.4 /	1.0 =	=	.40 X	31,780 =	=	0	12,712
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.2 (315:1)	=	0.2 /	1.0 =	=	.20 X	68,772 =	=	0	13,754

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	37	37	0	2,775
B. Supplies and Equipment	342	473	0	35,475
C. Professional Development	58	58	0	4,350
D. Instructional Leadership Support	24	24	0	1,800
E. Co- and Extra-Curricular Student	34	113	0	8,475
F. System Administration/Support	218	218	0	16,350
G. Operations & Maintenance	1,002	1,191	0	89,325

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	52,394
B. Education & Library Technicians	36.00%	0	3,064
C. Clerical	29.00%	0	3,686
D. School Administrators	14.00%	0	1,926

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	0	-59,932
16 Adjustment for Title I Revenues	0	-28,884

17 TOTALS	0	441,537
18 E.P.S. RATES	0	5,887

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2008	0.0	84.0	84.0		
	OCTOBER 2008	0.0	86.0	86.0		
	APRIL 2009	0.0	84.0	84.0		
	OCTOBER 2009	0.0	85.0	85.0		
	APRIL 2010	0.0	79.0	79.0		
	OCTOBER 2010	0.0	74.0	74.0		
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	76.5 +	5.50	X	5,887.00	= 482,734.00
	ADULT EDUC. COURSES AT .1	0.0		X	5,887.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,887.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6885	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .6885	52.7	X .15	X	5,887.00	= 46,536.74
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,887.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	43.00	= 0.00
	9-12 STUDENT ASSESSMENT	76.5		X	43.00	= 3,289.50
	K-8 TECHNOLOGY RESOURCES	0.0		X	97.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	76.5		X	293.00	= 22,414.50
	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					= 133,688.74
	OPERATING ALLOCATION					688,663.48
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					668,003.57
30	ADJUSTED TOTAL OPERATING ALLOCATION					668,003.57

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2009-10	5,347.23	X	101.60%	=	5,432.79
32	SPECIAL EDUCATION - EPS ALLOCATION					46,877.38
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10	0.00	X	101.60%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					16,309.83
36	TRANSPORTATION (BUS PURCHASES) FOR 2010-11					14,825.80
39	TOTAL OTHER SUBSIDIZABLE COSTS					83,445.80
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					751,449.37

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 2010-11 - MOOSABEC CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2010-11 - MOOSABEC CSD				0.00
44	INSURED VALUE FACTOR FOR 2009-10 - MOOSABEC CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				751,449.37

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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	27.0 37.50%		281,793.51	0.00	281,793.51			
JONESPORT	45.0 62.50%		469,655.86	0.00	469,655.86			
TOTAL	72.0				751,449.37			
		2010 STATE VALUATION X	MILL EXPECTATION	= TOWN CONTRIBUTION	OR TOWN ALLOCATION			
BEALS		25,120,000	7.500	188,400.00	281,793.51	188,400.00	40.76%	7.50M
JONESPORT		36,516,150	7.500	273,871.13	469,655.86	273,871.13	59.24%	7.50M
TOTAL		61,636,150		462,271.13	751,449.37	462,271.13	100.00%	7.50M
NON-CONFORMING UNIT ADJUSTMENT, 2% OF LOCAL CONTRIBUTION						9,245.42		
NON-CONFORMING UNIT ADJUSTMENT, ONE HALF SYSTEM ADMIN.						9,799.65		
TOTAL LOCAL CONTRIBUTION FOR NON-CONFORMING UNIT						481,316.20	104.12%	7.81M
E. TOTALS AND ADJUSTMENTS				TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION		
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			751,449.37	481,316.20	270,133.17		
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS			751,449.37	481,316.20	270,133.17		
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		
59E	LESS MAINECARE SEED					0.00		
60	ADJUSTED STATE CONTRIBUTION					270,133.17		
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):			LOCAL SHARE % = 64.05%	STATE SHARE % = 35.95%			
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):			LOCAL SHARE % = 64.05%	STATE SHARE % = 35.95%			
63	FYI: 100% E.P.S. TOTAL ALLOCATION			772,109.28				

***** WARRANT ARTICLE *****

F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN	TOTAL ALLOCATION	LOCAL CONTRIBUTION	PERCENT	MILLS
BEALS	281,793.51	196,184.48	40.76%	0.00
JONESPORT	469,655.86	285,131.72	59.24%	0.00
TOTAL	751,449.37	481,316.20	100.00%	0.00

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	22,511.09	22,511.09	0.00	0.00
August	22,511.09	22,511.09	0.00	0.00
September	22,511.09	22,511.09	0.00	0.00
October	22,511.09	22,511.10	0.00	0.00
November	22,511.09	22,511.10	0.00	0.00
December	22,511.09	22,511.10	0.00	0.00
Janurary	22,511.09	22,511.10	0.00	0.00
February	22,511.09	22,511.10	0.00	0.00
March	22,511.09	22,511.10	0.00	0.00
April	22,511.09	22,511.10	0.00	0.00
May	22,511.09	22,511.10	0.00	0.00
June	22,511.18	22,511.10	0.00	0.00
Total	270,133.17	270,133.17	0.00	0.00