

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 68 / MSAD 68

2011-12

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|-------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2010) | 423 | 245 | 668 | 0 | 668 |
| 10 ATTENDING PUPILS (OCTOBER 2010) | 413 | 263 | 676 | 0 | 676 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 418.0 | 254.0 | 672.0 (100%) | 0.0 (0%) | 672.0 |

| 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 | 24.6 (17:1) | 15.9 (16:1) | 0.0 (15:1) | = | 40.5 / | 41.0 = | | .99 X | 1981,833 = | | 1962,015 | 0 |
| B. GUIDANCE | 1.2 (350:1) | 0.7 (350:1) | 0.0 (250:1) | = | 1.9 / | 1.4 = | | 1.36 X | 54,952 = | | 74,735 | 0 |
| C. LIBRARIANS | 0.5 (800:1) | 0.3 (800:1) | 0.0 (800:1) | = | 0.8 / | 1.0 = | | .80 X | 44,037 = | | 35,230 | 0 |
| D. HEALTH | 0.5 (800:1) | 0.3 (800:1) | 0.0 (800:1) | = | 0.8 / | 1.0 = | | .80 X | 44,863 = | | 35,890 | 0 |
| E. EDUCATION TECHS | 4.2 (100:1) | 2.5 (100:1) | 0.0 (250:1) | = | 6.7 / | 4.3 = | | 1.56 X | 79,352 = | | 123,789 | 0 |
| F. LIBRARY TECHS | 0.8 (500:1) | 0.5 (500:1) | 0.0 (500:1) | = | 1.3 / | 0.0 = | | 1.30 X | 0 = | | 18,403 | 0 |
| G. CLERICAL | 2.1 (200:1) | 1.3 (200:1) | 0.0 (200:1) | = | 3.4 / | 3.0 = | | 1.13 X | 84,581 = | | 95,577 | 0 |
| H. SCHOOL ADMIN. | 1.4 (305:1) | 0.8 (305:1) | 0.0 (315:1) | = | 2.2 / | 2.0 = | | 1.10 X | 157,864 = | | 173,650 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 37 | 37 | 24,864 | 0 |
| B. Supplies and Equipment | 342 | 473 | 229,824 | 0 |
| C. Professional Development | 58 | 58 | 38,976 | 0 |
| D. Instructional Leadership Support | 24 | 24 | 16,128 | 0 |
| E. Co- and Extra-Curricular Student | 34 | 113 | 22,848 | 0 |
| F. System Administration/Support | 218 | 218 | 146,496 | 0 |
| G. Operations & Maintenance | 1,002 | 1,191 | 673,344 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 400,495 | 0 |
| B. Education & Library Technicians | 36.00% | 51,189 | 0 |
| C. Clerical | 29.00% | 27,717 | 0 |
| D. School Administrators | 14.00% | 24,311 | 0 |

| | | |
|--|----------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -152,393 | 0 |
| 16 Adjustment for Title I Revenues | -213,514 | 0 |

| | | |
|-----------------|----------|-------|
| 17 TOTALS | 3809,573 | 0 |
| 18 E.P.S. RATES | 5,669 | 6,705 |

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A. OPERATING COST ALLOCATIONS

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| | | | | | | |
|----|---|-------------|-------------|---------|-----------|----------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2008 | 702.0 | 310.0 | 1,012.0 | | |
| | OCTOBER 2008 | 644.0 | 334.0 | 978.0 | | |
| | APRIL 2009 | 651.0 | 325.0 | 976.0 | | |
| | OCTOBER 2009 | 663.0 | 333.0 | 996.0 | | |
| | APRIL 2010 | 650.0 | 338.0 | 988.0 | | |
| | OCTOBER 2010 | 656.0 | 341.0 | 997.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 653.0 + | 8.00 | X | 5,669.00 | = 3,747,209.00 |
| | 9-12 PUPILS | 339.5 + | 0.00 | X | 6,705.00 | = 2,276,347.50 |
| | ADULT EDUC. COURSES AT .1 | 14.1 | | X | 6,705.00 | = 94,540.50 |
| | K-8 EQUIV. INSTR. PUPILS | 0.250 | | X | 5,669.00 | = 1,417.25 |
| | 9-12 EQUIV. INSTR. PUPILS | 1.125 | | X | 6,705.00 | = 7,543.13 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5579 | 364.3 | X .15 | X | 5,669.00 | = 309,782.51 |
| | 9-12 DISADVANTAGED @ .5579 | 189.4 | X .15 | X | 6,705.00 | = 190,489.05 |
| | K-8 LIMITED ENGLISH PROF. | 3.0 | X .700 | X | 5,669.00 | = 11,904.90 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,705.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 653.0 | | X | 43.00 | = 28,079.00 |
| | 9-12 STUDENT ASSESSMENT | 339.5 | | X | 43.00 | = 14,598.50 |
| | K-8 TECHNOLOGY RESOURCES | 653.0 | | X | 97.00 | = 63,341.00 |
| | 9-12 TECHNOLOGY RESOURCES | 339.5 | | X | 293.00 | = 99,473.50 |
| | K-2 PUPILS | 211.0 | X .10 | X | 5,669.00 | = 119,615.90 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 6,964,341.74 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 6,755,411.48 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 6,755,411.48 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10 | 3,768.50 | X | 101.60% | = | 3,828.80 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 778,063.54 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10 | 51,012.09 | X | 101.60% | = | 51,828.28 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 543,933.64 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 1,377,654.26 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 8,133,065.74 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------------|------------|------------|--------------|
| | SAD #68 | | | | |
| | 11/01/11 | ADDN RNV SEDOMOCHA MS | 539,875.00 | 207,851.88 | 747,726.88 |
| | 05/01/12 | ADDN RNV SEDOMOCHA MS | 0.00 | 194,355.00 | 194,355.00 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 539,875.00 | 402,206.88 | 942,081.88 |
| 43 | APPROVED LEASES FOR 2010-11 - RSU 68 / MSAD 68 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - RSU 68 / MSAD 68 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2009-10 - RSU 68 / MSAD 68 | | | | 138,944.47 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 1,081,026.35 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 9,214,092.09 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|--|--------------------------|--------|-------------------------|-----------------------|---|--------------------|
| | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | DEBT ALLOCATION | = | TOWN ALLOCATION |
| CHARLESTON | 164.5 | 16.61% | 1,530,460.70 | 0.00 | | 1,530,460.70 |
| DOVER-FOXCROFT | 641.0 | 64.71% | 5,962,438.99 | 0.00 | | 5,962,438.99 |
| MONSON | 95.5 | 9.64% | 888,238.48 | 0.00 | | 888,238.48 |
| SEBEC | 89.5 | 9.04% | 832,953.92 | 0.00 | | 832,953.92 |
| TOTAL | 990.5 | | | | | 9,214,092.09 |

| | 2010 STATE VALUATION X | MILL EXPECTATION | = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | | |
|----------------|---------------------------|---------------------|---|----------------------|----|--------------------|------------------|---------|-----------|
| CHARLESTON | 66,400,000 | 7.470 | | 496,008.00 | | 1,530,460.70 | 496,008.00 | 12.52% | 7.47M |
| DOVER-FOXCROFT | 316,800,000 | 7.470 | | 2,366,496.00 | | 5,962,438.99 | 2,366,496.00 | 59.76% | 7.47M |
| MONSON | 70,000,000 | 7.470 | | 522,900.00 | | 888,238.48 | 522,900.00 | 13.20% | 7.47M |
| SEBEC | 76,950,000 | 7.470 | | 574,816.50 | | 832,953.92 | 574,816.50 | 14.52% | 7.47M |
| TOTAL | 530,150,000 | | | 3,960,220.50 | | 9,214,092.09 | 3,960,220.50 | 100.00% | 7.47M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|------------------------|-----------------------|------------------------|
| ----- | | | |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 9,214,092.09 | 3,960,220.50 | 5,253,871.59 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 9,214,092.09 | 3,960,220.50 | 5,253,871.59 |
| 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 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 | | | 5,253,871.59 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 42.98% | | STATE SHARE % = 57.02% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 42.98% | | STATE SHARE % = 57.02% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 9,423,022.35 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 359,315.80 | 359,315.80 | 0.00 | 0.00 |
| August | 359,315.80 | 359,315.81 | 0.00 | 0.00 |
| September | 359,315.80 | 359,315.81 | 0.00 | 0.00 |
| October | 359,315.80 | 359,315.81 | 0.00 | 0.00 |
| November | 359,315.80 | 359,315.81 | 747,726.88 | 747,726.88 |
| December | 359,315.80 | 359,315.81 | 0.00 | 0.00 |
| Janurary | 359,315.80 | 359,315.81 | 0.00 | 0.00 |
| February | 359,315.80 | 359,315.81 | 0.00 | 0.00 |
| March | 359,315.80 | 359,315.81 | 0.00 | 0.00 |
| April | 359,315.80 | 359,315.81 | 0.00 | 0.00 |
| May | 359,315.80 | 359,315.81 | 194,355.00 | 194,355.00 |
| June | 359,315.91 | 359,315.81 | 0.00 | 0.00 |
| Total | 4,311,789.71 | 4,311,789.71 | 942,081.88 | 942,081.88 |