

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCHOODIC CSD

2007-08

911 - 096

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-------|------|--------------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2006) | 180 | 97 | 277 | 0 | 277 |
| 10 ATTENDING PUPILS (OCTOBER 2006) | 174 | 85 | 259 | 0 | 259 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 177.0 | 91.0 | 268.0 (100%) | 0.0 (0%) | 268.0 |

| 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 | 10.4 (17:1) | 5.7 (16:1) | 0.0 (15:1) | = | 16.1 | / | 20.7 | = | .78 X | 994,392 | = | 775,626 | 0 |
| B. GUIDANCE | 0.5 (350:1) | 0.3 (350:1) | 0.0 (250:1) | = | 0.8 | / | 1.0 | = | .80 X | 36,774 | = | 29,419 | 0 |
| C. LIBRARIANS | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3 | / | 0.0 | = | .30 X | 0 | = | 8,826 | 0 |
| D. HEALTH | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3 | / | 0.5 | = | .60 X | 18,593 | = | 11,156 | 0 |
| E. EDUCATION TECHS | 1.8 (100:1) | 0.9 (100:1) | 0.0 (250:1) | = | 2.7 | / | 0.2 | = | 13.50 X | 3,822 | = | 51,597 | 0 |
| F. LIBRARY TECHS | 0.4 (500:1) | 0.2 (500:1) | 0.0 (500:1) | = | 0.6 | / | 0.5 | = | 1.20 X | 8,629 | = | 10,355 | 0 |
| G. CLERICAL | 0.9 (200:1) | 0.5 (200:1) | 0.0 (200:1) | = | 1.4 | / | 2.0 | = | .70 X | 56,281 | = | 39,397 | 0 |
| H. SCHOOL ADMIN. | 0.6 (305:1) | 0.3 (305:1) | 0.0 (315:1) | = | 0.9 | / | 1.0 | = | .90 X | 71,582 | = | 64,424 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 33 | 33 | 8,844 | 0 |
| B. Supplies and Equipment | 311 | 430 | 83,348 | 0 |
| C. Professional Development | 52 | 52 | 13,936 | 0 |
| D. Instructional Leadership Support | 21 | 21 | 5,628 | 0 |
| E. Co- and Extra-Curricular Student | 30 | 102 | 8,040 | 0 |
| F. System Administration/Support | 359 | 356 | 96,212 | 0 |
| G. Operations & Maintenance | 956 | 1,136 | 256,208 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 156,755 | 0 |
| B. Education & Library Technicians | 36.00% | 22,303 | 0 |
| C. Clerical | 29.00% | 11,425 | 0 |
| D. School Administrators | 14.00% | 9,019 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | -83,940 | 0 |
| 16 Adjustment for Title I Revenues | -85,818 | 0 |

| | | |
|-----------------|----------|---|
| 17 TOTALS | 1492,759 | 0 |
| 18 E.P.S. RATES | 5,570 | 0 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCHOODIC CSD

2007-08

911 - 096

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

| | | | | | | |
|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2004 | 161.0 | 0.0 | 161.0 | | |
| | OCTOBER 2004 | 151.0 | 0.0 | 151.0 | | |
| | APRIL 2005 | 151.0 | 0.0 | 151.0 | | |
| | OCTOBER 2005 | 149.0 | 0.0 | 149.0 | | |
| | APRIL 2006 | 151.0 | 0.0 | 151.0 | | |
| | OCTOBER 2006 | 140.0 | 0.0 | 140.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 145.5 + | 5.00 | X | 5,570.00 | = 838,285.00 |
| | 9-12 PUPILS | 0.0 + | 0.00 | X | 0.00 | = 0.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 0.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,570.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,570.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5571 | 81.1 | X .15 | X | 5,570.00 | = 67,759.05 |
| | 9-12 DISADVANTAGED @ .5571 | 0.0 | X .15 | X | 0.00 | = 0.00 |
| | K-8 LIMITED ENGLISH PROF. | 2.0 | X .500 | X | 5,570.00 | = 5,570.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 0.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 145.5 | | X | 40.00 | = 5,820.00 |
| | 9-12 STUDENT ASSESSMENT | 0.0 | | X | 40.00 | = 0.00 |
| | K-8 TECHNOLOGY RESOURCES | 145.5 | | X | 87.00 | = 12,658.50 |
| | 9-12 TECHNOLOGY RESOURCES | 0.0 | | X | 265.00 | = 0.00 |
| | K-2 PUPILS | 47.0 | X .10 | X | 5,570.00 | = 26,179.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 956,271.55 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % | | | | | 908,457.97 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 908,457.97 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SCHOODIC CSD

2007-08

911 - 096

B. OTHER SUBSIDIZABLE COSTS

| | | | | | |
|---|------|---|---------|---|--------------|
| 31 GIFTED & TALENTED EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 32 SPECIAL EDUCATION - EPS ALLOCATION | | | | | 254,396.09 |
| 34 VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06 | 0.00 | X | 102.90% | = | 0.00 |
| 35 TRANSPORTATION - EPS ALLOCATION | | | | | 118,232.84 |
| 36 TRANSPORTATION (BUS PURCHASES) FOR 2006-07 | | | | | 0.00 |
| 39 TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 372,628.93 |
| 40 TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 1,281,086.90 |

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 2006-07 | | | | | 0.00 |
| 43A APPROVED LEASE PURCHASES FOR 2006-07 | | | | | 0.00 |
| 44 INSURED VALUE FACTOR FOR 2005-06 | | | | | 0.00 |
| 47 TOTAL DEBT SERVICE ALLOCATION | | | | | 0.00 |
| 48 TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | | 1,281,086.90 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION X | MILL EXPECTATION = | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | LOCAL CONTRIBUTION | % | M |
|----------|--------------------------|---------------------------|-----------------------|-----------------------|----|---------------------|-----------------------|---------|-------|
| SORRENTO | 13.5 | 9.38% | 44,549,505 | 7.44 | | 331,448.31 | 120,165.95 | 18.76% | 2.70M |
| SULLIVAN | 130.5 | 90.62% | 69,948,000 | 7.44 | | 520,413.12 | 520,413.12 | 81.24% | 7.44M |
| TOTAL | 144.0 | | 114,497,505 | | | 851,861.43 | 1,281,086.90 | 100.00% | 5.59M |

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

SCHOODIC CSD

2007-08

911 - 096

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,281,086.90 | 640,579.07 | 640,507.83 |
| 49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD | | 20,044.00- | 20,044.00 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 1,281,086.90 | 620,535.07 | 660,551.83 |
| 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 |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686 | | | 0.00 |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15% | | | 65,163.77- |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 2,900.00 |
| 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | 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 | | | 598,288.06 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 50.00% | STATE SHARE % = 50.00% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 53.30% | STATE SHARE % = 46.70% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 1,328,900.48 | | |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | MSE ADJ. LINE 49D | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT | MILLS |
|---|----------------------|---------------------|-----------------------|---------|-------|
| SORRENTO | 20,044.00 | 120,165.95 | 100,121.95 | 16.13% | 2.25 |
| SULLIVAN | | 1,160,920.95 | 520,413.12 | 83.87% | 7.44 |
| TOTAL | 20,044.00 | 1,281,086.90 | 620,535.07 | 100.00% | 5.42 |