

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

REED PLT

2009-10

364 - 530

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 = 0.88) | 0 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|-------|-------|
| 17 TOTALS | 0 | 0 |
| 18 E.P.S. RATES | 4,996 | 6,076 |

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A. OPERATING COST ALLOCATIONS

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|----|-----------------------------------------------------|-------------|-------------|-------|-----------|-------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2006 | 14.0 | 9.0 | 23.0 | | |
| | OCTOBER 2006 | 14.0 | 11.0 | 25.0 | | |
| | APRIL 2007 | 12.0 | 10.0 | 22.0 | | |
| | OCTOBER 2007 | 17.0 | 10.0 | 27.0 | | |
| | APRIL 2008 | 16.0 | 10.0 | 26.0 | | |
| | OCTOBER 2008 | 14.0 | 10.0 | 24.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 15.0 + | 0.00 | X | 4,996.00 | = 74,940.00 |
| | 9-12 PUPILS | 10.0 + | 0.00 | X | 6,076.00 | = 60,760.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,076.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 4,996.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,076.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5714 | 8.6 | X .15 | X | 4,996.00 | = 6,444.84 |
| | 9-12 DISADVANTAGED @ .5714 | 5.7 | X .15 | X | 6,076.00 | = 5,194.98 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 4,996.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,076.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 15.0 | | X | 41.00 | = 615.00 |
| | 9-12 STUDENT ASSESSMENT | 10.0 | | X | 41.00 | = 410.00 |
| | K-8 TECHNOLOGY RESOURCES | 15.0 | | X | 93.00 | = 1,395.00 |
| | 9-12 TECHNOLOGY RESOURCES | 10.0 | | X | 281.00 | = 2,810.00 |
| | K-2 PUPILS | 5.0 | X .10 | X | 4,996.00 | = 2,498.00 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 155,067.82 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 150,415.78 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 150,415.78 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--------------------------------------------------------------------------------|-----------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2007-08 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 57,066.20 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2007-08 | 13,128.76 | X | 102.90% | = | 13,509.49 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 37,841.77 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2008-09 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 108,417.46 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 258,833.24 |

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 2008-09 - REED PLT | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2008-09 - REED PLT | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2007-08 - REED PLT | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 258,833.24 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|------------------------------------------------------|---------------------|-----------------------|
| REED PLT | 258,833.24 | 258,833.24 |
| TOTAL | 258,833.24 | 258,833.24 |

| REED PLT | 2008 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | 68,238.00 | 100.00% | 6.69M |
|----------|---------------------------|-----------------------|----------------------|----|--------------------|-----------|---------|-------|
| REED PLT | 10,200,000 | 6.690 | 68,238.00 | | 258,833.24 | 68,238.00 | 100.00% | 6.69M |
| TOTAL | 10,200,000 | | 68,238.00 | | 258,833.24 | 68,238.00 | 100.00% | 6.69M |

| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------------------------------------------------------------------------|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 258,833.24 | 68,238.00 | 190,595.24 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 258,833.24 | 68,238.00 | 190,595.24 |
| 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 | | | 3,672.00 |
| 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 | | | 186,923.24 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | LOCAL SHARE % = 26.36% | STATE SHARE % = 73.64% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | LOCAL SHARE % = 27.78% | STATE SHARE % = 72.22% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 263,485.28 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|------------|--------------|--------------|--------------|
| July | 15,576.93 | 17,591.21 | 0.00 | 0.00 |
| August | 15,576.93 | 15,690.54 | 0.00 | 0.00 |
| September | 15,576.93 | 15,690.54 | 0.00 | 0.00 |
| October | 15,576.93 | 15,690.55 | 0.00 | 0.00 |
| November | 15,576.93 | 15,690.55 | 0.00 | 0.00 |
| December | 15,576.93 | 15,690.55 | 0.00 | 0.00 |
| Janurary | 15,576.93 | 15,690.55 | 0.00 | 0.00 |
| February | 15,576.93 | 15,037.75 | 0.00 | 0.00 |
| March | 15,576.93 | 15,037.75 | 0.00 | 0.00 |
| April | 15,576.93 | 15,037.75 | 0.00 | 0.00 |
| May | 15,576.93 | 15,037.75 | 0.00 | 0.00 |
| June | 15,577.01 | 15,037.75 | 0.00 | 0.00 |
| Total | 186,923.24 | 186,923.24 | 0.00 | 0.00 |