

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

BEAVER COVE

2008-09

497 - 060

1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|-----|-----|-----------|-----------|-------|
| 9 ATTENDING PUPILS (APRIL 2007) | 0 | 0 | 0 | 0 | 0 |
| 10 ATTENDING PUPILS (OCTOBER 2007) | 0 | 0 | 0 | 0 | 0 |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 | 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 | 34 | 34 | 0 | 0 |
| B. Supplies and Equipment | 320 | 442 | 0 | 0 |
| C. Professional Development | 54 | 54 | 0 | 0 |
| D. Instructional Leadership Support | 22 | 22 | 0 | 0 |
| E. Co- and Extra-Curricular Student | 31 | 105 | 0 | 0 |
| F. System Administration/Support | 204 | 204 | 0 | 0 |
| G. Operations & Maintenance | 935 | 1,111 | 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 = 0.95) | 0 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|-------|-------|
| 17 TOTALS | 0 | 0 |
| 18 E.P.S. RATES | 5,669 | 6,032 |

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A. OPERATING COST ALLOCATIONS

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|----|---|--------------------------|--------------------------|--------|------------------|-------------|
| 19 | SUBSIDIZABLE PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2005 | 5.0 | 1.0 | 6.0 | | |
| | OCTOBER 2005 | 8.0 | 1.0 | 9.0 | | |
| | APRIL 2006 | 8.0 | 1.0 | 9.0 | | |
| | OCTOBER 2006 | 8.0 | 2.0 | 10.0 | | |
| | APRIL 2007 | 7.0 | 2.0 | 9.0 | | |
| | OCTOBER 2007 | 8.0 | 3.0 | 11.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X X | SAU EPS RATES | |
| | K-8 PUPILS | 7.5 + | 0.00 | X | 5,669.00 | = 42,517.50 |
| | 9-12 PUPILS | 2.5 + | 0.00 | X | 6,032.00 | = 15,080.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 6,032.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,669.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 6,032.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .3750 | 2.8 | X .15 | X | 5,669.00 | = 2,380.98 |
| | 9-12 DISADVANTAGED @ .3750 | 0.9 | X .15 | X | 6,032.00 | = 814.32 |
| | K-8 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 5,669.00 | = 0.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .700 | X | 6,032.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 7.5 | | X | 40.00 | = 300.00 |
| | 9-12 STUDENT ASSESSMENT | 2.5 | | X | 40.00 | = 100.00 |
| | K-8 TECHNOLOGY RESOURCES | 7.5 | | X | 90.00 | = 675.00 |
| | 9-12 TECHNOLOGY RESOURCES | 2.5 | | X | 273.00 | = 682.50 |
| | K-2 PUPILS | 2.5 | X .10 | X | 5,669.00 | = 1,417.25 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 63,967.55 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % | | | | | 62,048.52 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 62,048.52 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 28,053.03 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 | 0.00 | X | 102.90% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 10,060.53 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2007-08 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 38,113.56 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 100,162.08 |

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 2007-08 - BEAVER COVE | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2007-08 - BEAVER COVE | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2006-07 - BEAVER COVE | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 100,162.08 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | TOTAL ALLOCATION | LOCAL CONTRIBUTION |
|--|------------------|--------------------|

| | | | | | | | | | | |
|-------------|-----------------------|--------------|----------------------|------------|---|-----------------|------|---|-----------------|------------|
| BEAVER COVE | AVG. CAL. YEAR PUPILS | 10.0 100.00% | OPERATING ALLOCATION | 100,162.08 | + | DEBT ALLOCATION | 0.00 | = | TOWN ALLOCATION | 100,162.08 |
| TOTAL | 10.0 | | | | | | | | 100,162.08 | |

| | | | | | | | | | | | | |
|-------------|----------------------|------------|------------------|-------|---|-------------------|------------|----|-----------------|------------|---------|-------|
| BEAVER COVE | 2007 STATE VALUATION | 68,700,000 | MILL EXPECTATION | 6.790 | = | TOWN CONTRIBUTION | 466,473.00 | OR | TOWN ALLOCATION | 100,162.08 | 100.00% | 1.46M |
| TOTAL | 68,700,000 | | | | | 466,473.00 | | | 100,162.08 | 100,162.08 | 100.00% | 1.46M |

| | | | |
|---------------------------|------------------|--------------------|--------------------|
| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---------------------------|------------------|--------------------|--------------------|

| | | | |
|---|-------------------------|------------------------|-----------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 100,162.08 | 100,162.08 | 0.00 |
| 49B ADJUSTMENT FOR 45% OF SPECIAL EDUCATION COSTS | | 12,623.86- | 12,623.86 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 100,162.08 | 87,538.22 | 12,623.86 |
| 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 |
| 60 ADJUSTED STATE CONTRIBUTION | | | 12,623.86 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | LOCAL SHARE % = 100.00% | STATE SHARE % = 0.00% | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 87.40% | STATE SHARE % = 12.60% | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 102,081.11 | | |

| | | | |
|---|------------------|--------------------|---------------|
| ***** WARRANT ARTICLE ***** | | | |
| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | TOTAL ALLOCATION | LOCAL CONTRIBUTION | PERCENT MILLS |

BEAVER COVE

100,162.08

87,538.22 100.00%

1.27

TOTAL

100,162.08

87,538.22 100.00%

1.27

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

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|-----------|--------------|--------------|--------------|
| July | 1,051.98 | 1,168.87 | 0.00 | 0.00 |
| August | 1,051.98 | 1,168.87 | 0.00 | 0.00 |
| September | 1,051.98 | 1,168.87 | 0.00 | 0.00 |
| October | 1,051.98 | 1,168.87 | 0.00 | 0.00 |
| November | 1,051.98 | 1,168.88 | 0.00 | 0.00 |
| December | 1,051.98 | 0.00 | 0.00 | 0.00 |
| Janurary | 1,051.98 | 0.00 | 0.00 | 0.00 |
| February | 1,051.98 | 0.00 | 0.00 | 0.00 |
| March | 1,051.98 | 0.00 | 0.00 | 0.00 |
| April | 1,051.98 | 0.00 | 0.00 | 0.00 |
| May | 1,051.98 | 0.00 | 0.00 | 0.00 |
| June | 1,052.08 | 6,779.50 | 0.00 | 0.00 |
| Total | 12,623.86 | 12,623.86 | 0.00 | 0.00 |