STATE OF MAINE RUN ON 03/02/10

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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

S.A.D. 38 2008-09 538 - 523

9 ATTENDING PUPILS (APRIL 2007) 207 86 293 0 10 ATTENDING PUPILS (OCTOBER 2007) 189 93 282 0 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 198.0 89.5 287.5 (100%) 0.0 (0%)	1.	COMPUTATION OF E.	======== P.S. RATES 			===						
10 ATTENDING PUPILS (OCTOBER 2007) 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 198.0 198.0 89.5 287.5 (100%) 0.0 (0%)							K-5	6-8	K-8		9-12	TOTAL
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007 198.0 89.5 287.5 (100%) 0.0 (0%)	9	ATTENDING	PUPILS (APRIL 2	007)			207	86	293		0	293
12 Position K-5 6-8 9-12 = FFE / FTE = Ratio X	10	ATTENDING	PUPILS (OCTOBER	. 2007)	ENDAD VEAD 200	7	189					282) 287.5
12 Position K-5 6-8 9-12 = FTE / FTE = Ratio X Salary = Salary S A. TEACHERS 11.6 (17:1) 5.6 (16:1) 0.0 (15:1) = 17.2 / 22.0 = .78 X 974,040 = 759,751 B. GUIDANCE 0.6 (350:1) 0.3 (350:1) 0.0 (250:1) = 0.9 / 1.0 = .90 X 36,627 = 32,964 C. LIBRARIANS 0.2 (800:1) 0.1 (800:1) 0.0 (800:1) = 0.3 / 0.0 = .30 X 0 = 8,933 D. HEALTH 0.2 (800:1) 0.1 (800:1) 0.0 (800:1) = 0.3 / 0.0 = .30 X 0 = 11,479 E. EDUCATION TECHS 2.0 (100:1) 0.9 (100:1) 0.0 (250:1) = 2.9 / 2.3 = 1.26 X 35,137 = 44,273 G. CLERICAL 1.0 (200:1) 0.4 (200:1) 0.0 (250:1) = 0.6 / 1.0 = .60 X 14,971 = 8,963 G. CLERICAL 1.0 (200:1) 0.4 (200:1) 0.0 (200:1) = 1.4 / 1.2 = 1.17 X 35,402 = 41,420 H. SCHOOL ADMIN. 0.6 (305:1) 0.3 (305:1) 0.0 (315:1) = 0.9 / 1.0 = .90 X 73,657 = 66,291 3. Other Support Costs (Per Pupil) K-8 9-12 Elementary Se A. Substitute Teachers -1/2 Day 34 34 34 9,775 B. Supplies and Equipment 320 442 92,000 C. Professional Development 54 54 54 92,000 C. Professional Development 54 54 54 92,000 D. Instructional Leadership Support 22 22 22 66,325 D. Instructional Leadership Support 22 22 22 66,325 G. Operations & Maintenance 935 1,111 268,813 F. System Administration/Support 204 204 204 58,650 G. Operations & Maintenance 935 1,111 268,813 F. System Administration & Librarians & Health 19.00% 154,494 B. Education & Library Technicians 36.00% 12,012 D. School Administrators 14.00% 9,281 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	11	AVERAGE ATTENDING	PUPILS (APRIL &	OCTOBER), CAL	ENDAR IEAR 200	,	190.0	09.3	201	.5 (100%)	0.0 (0%	201.3
A. TEACHERS 11.6 (17:1) 5.6 (16:1) 0.0 (15:1) = 17.2 / 22.0 = .78 X 974,040 = 759,751 B. GUIDANCE 0.6 (350:1) 0.3 (350:1) 0.0 (250:1) = 0.9 / 1.0 = .90 X 36,627 = 32,964 C. LIBRARIANS 0.2 (800:1) 0.1 (800:1) 0.0 (800:1) = 0.3 / 0.0 = .30 X 0 = 8,933 D. HEALTH 0.2 (800:1) 0.1 (800:1) 0.0 (800:1) = 0.3 / 0.0 = .30 X 0 = 11,479 E. EDUCATION TECHS 2.0 (100:1) 0.9 (100:1) 0.0 (250:1) = 2.9 / 2.3 = 1.26 X 35,137 = 44,273 F. LIBRARY TECHS 0.4 (500:1) 0.2 (500:1) 0.0 (500:1) = 0.6 / 1.0 = .60 X 14,971 = 8,983 G. CLERICAL 1.0 (200:1) 0.4 (200:1) 0.0 (200:1) = 1.4 / 1.2 = 1.17 X 35,402 = 41,420 H. SCHOOL ADMIN. 0.6 (305:1) 0.3 (305:1) 0.0 (315:1) = 0.9 / 1.0 = .90 X 73,657 = 66,291 3 Other Support Costs (Per Pupil) K-8 9-12 Elementary Se A. Substitute Teachers -1/2 Day 34 34 B. Supplies and Equipment 320 442 G. Professional Development 54 54 54 92,000 C. Professional Development 54 54 54 92,000 C. Professional Development 31 105 B. Supplies and Equipment 320 422 C. and Extra-Curricular Student 31 105 B. System Administration/Support 22 22 B. Co- and Extra-Curricular Student 31 105 B. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 B. Calcardor & Library Technicians 36.00% B. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% C. Clerical 29.00% D. School Administrators 14.00% D. Total Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) D. Total Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) D. Total Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)											4	_
E. GUIDANCE	12	Position	K-5	6-8	9-12 	=	FTE /	FTE =	Ratio X	Salary =	Salary	Salary
D. HEALTH 0.2 (800:1) 0.1 (800:1) 0.0 (800:1) = 0.3 / 0.0 = .30 x 0 = 11,479 E. EDUCATION TECHS 2.0 (100:1) 0.9 (100:1) 0.0 (250:1) = 2.9 / 2.3 = 1.26 X 35,137 = 44,273 F. LIBRARY TECHS 0.4 (500:1) 0.2 (500:1) 0.0 (500:1) = 0.6 / 1.0 = .60 X 14,971 = 8,983 G. CLERICAL 1.0 (200:1) 0.4 (200:1) 0.0 (200:1) = 1.4 / 1.2 = 1.17 X 35,402 = 41,420 H. SCHOOL ADMIN. 0.6 (305:1) 0.3 (305:1) 0.0 (315:1) = 0.9 / 1.0 = .90 X 73,657 = 66,291 3 Other Support Costs (Per Pupil) K-8 9-12 Elementary Se A. Substitute Teachers -1/2 Day 34 34 B. Supplies and Equipment 320 442 C. Professional Development 54 54 D. Instructional Leadership Support 22 22 E. Co- and Extra-Curricular Student 31 105 F. System Administration/Support 204 204 G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se Lementary Se Lementary Se Lementary Se Lementary Se Lementary Se Lementary Se 154,494 157,255 158,494 159,172 160,00% 19,172 110,012 110,	Α.	TEACHERS	11.6 (17:1)	5.6 (16:1)	0.0 (15:1)	=			.78 X	974,040 =	759 , 751	0
D. HEALTH 0.2 (800:1) 0.1 (800:1) 0.0 (800:1) = 0.3 / 0.0 = .30 x 0 = 11,479 E. EDUCATION TECHS 2.0 (100:1) 0.9 (100:1) 0.0 (250:1) = 2.9 / 2.3 = 1.26 X 35,137 = 44,273 F. LIBRARY TECHS 0.4 (500:1) 0.2 (500:1) 0.0 (500:1) = 0.6 / 1.0 = .60 X 14,971 = 8,983 G. CLERICAL 1.0 (200:1) 0.4 (200:1) 0.0 (200:1) = 1.4 / 1.2 = 1.17 X 35,402 = 41,420 H. SCHOOL ADMIN. 0.6 (305:1) 0.3 (305:1) 0.0 (315:1) = 0.9 / 1.0 = .90 X 73,657 = 66,291 3 Other Support Costs (Per Pupil) K-8 9-12 Elementary Se A. Substitute Teachers -1/2 Day 34 34 34 B. Supplies and Equipment 320 442 92,000 C. Professional Development 54 54 15,525 D. Instructional Leadership Support 22 22 66,325 E. Co- and Extra-Curricular Student 31 105 8,913 F. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 266 58,650 G. Operations & Maintenance 935 1,111 268 154,494 B. Education & Library Technicians 36,00% 19,172 C. Clerical 29,00% 12,012 D. School Administrators 14,00% 9,281 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729			, ,	, ,	, ,		0.9 /	1.0 =	.90 X	36,627 =	32,964	0
G. CLERICAL 1.0 (200:1) 0.4 (200:1) 0.0 (200:1) = 1.4 / 1.2 = 1.17 X 35,402 = 41,420 H. SCHOOL ADMIN. 0.6 (305:1) 0.3 (305:1) 0.0 (315:1) = 0.9 / 1.0 = .90 X 73,657 = 66,291 3 Other Support Costs (Per Pupil) K-8 9-12 Elementary Se A. Substitute Teachers -1/2 Day 34 34 B. Supplies and Equipment 320 442 92,000 C. Professional Development 54 54 D. Instructional Leadership Support 22 22 E. Co- and Extra-Curricular Student 31 105 8,913 F. System Administration/Support 204 204 G. Operations & Maintenance 935 1,111 268,813 4 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 9,281 5 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)			,	0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	8,933	0
G. CLERICAL 1.0 (200:1) 0.4 (200:1) 0.0 (200:1) = 1.4 / 1.2 = 1.17 X 35,402 = 41,420 H. SCHOOL ADMIN. 0.6 (305:1) 0.3 (305:1) 0.0 (315:1) = 0.9 / 1.0 = .90 X 73,657 = 66,291 3 Other Support Costs (Per Pupil) K-8 9-12 Elementary Se A. Substitute Teachers -1/2 Day 34 34 B. Supplies and Equipment 320 442 92,000 C. Professional Development 54 54 D. Instructional Leadership Support 22 22 E. Co- and Extra-Curricular Student 31 105 8,913 F. System Administration/Support 204 204 G. Operations & Maintenance 935 1,111 268,813 4 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 9,281 5 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94)				0.1 (800:1)	0.0 (800:1)	=	0.3 /	0.0 =	.30 X	0 =	11,479	0
G. CLERICAL 1.0 (200:1) 0.4 (200:1) 0.0 (200:1) = 1.4 / 1.2 = 1.17 X 35,402 = 41,420 H. SCHOOL ADMIN. 0.6 (305:1) 0.3 (305:1) 0.0 (315:1) = 0.9 / 1.0 = .90 X 73,657 = 66,291 3 Other Support Costs (Per Pupil) K-8 9-12 Elementary Se A. Substitute Teachers -1/2 Day 34 34 34 9,775 B. Supplies and Equipment 320 442 92,000 C. Professional Development 54 54 54 D. Instructional Leadership Support 22 22 E. Co- and Extra-Curricular Student 31 105 8,913 F. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se	Ε.	EDUCATION TECHS	2.0 (100:1)	0.9 (100:1)	0.0 (250:1)	=	2.9 /	2.3 =	1.26 X	35,137 =	44,273	0
H. SCHOOL ADMIN. 0.6 (305:1) 0.3 (305:1) 0.0 (315:1) = 0.9 / 1.0 = .90 X 73,657 = 66,291 13 Other Support Costs (Per Pupil) K-8 9-12 Elementary Se A. Substitute Teachers -1/2 Day 34 34 9,775 B. Supplies and Equipment 320 442 92,000 C. Professional Development 54 54 54 15,525 D. Instructional Leadership Support 22 22 22 66,325 E. Co- and Extra-Curricular Student 31 105 8,913 F. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 70,729				0.2 (500:1)	0.0 (500:1)	=	0.6 /	1.0 =	.60 X	14,971 =	8,983	0
13 Other Support Costs (Per Pupil) K-8 9-12 Elementary Se A. Substitute Teachers -1/2 Day 34 34 B. Supplies and Equipment 320 442 92,000 C. Professional Development 54 54 D. Instructional Leadership Support 22 22 E. Co- and Extra-Curricular Student 31 105 F. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators Benefits & Substitutes, (Factor = 0.94) -70,729	G.		1.0 (200:1)	0.4 (200:1)	0.0 (200:1)	=	1.4 /	1.2 =	1.17 X	35,402 =	41,420	
A. Substitute Teachers -1/2 Day 34 34 9,775 B. Supplies and Equipment 320 442 92,000 C. Professional Development 54 54 15,525 D. Instructional Leadership Support 22 22 6,325 E. Co- and Extra-Curricular Student 31 105 8,913 F. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% 154,494 B. Education & Library Technicians 36.00% 19,172 C. Clerical 29.00% 12,012 D. School Administrators 14.00% 9,281 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	Η.	SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.0 (315:1)	=	0.9 /	1.0 =	.90 X	73,657 =	66,291	0
B. Supplies and Equipment 320 442 92,000 C. Professional Development 54 54 54 D. Instructional Leadership Support 22 22 6,325 E. Co- and Extra-Curricular Student 31 105 F. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	13	Other Support Cos	ts (Per Pupil)	K-8	9-12						Elementary	Secondary
B. Supplies and Equipment 320 442 92,000 C. Professional Development 54 54 54 D. Instructional Leadership Support 22 22 6,325 E. Co- and Extra-Curricular Student 31 105 F. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	Α.	Substitute Teache	rs -1/2 Day	34	34						9 , 775	0
E. Co- and Extra-Curricular Student 31 105 F. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	B.	Supplies and Equi	pment	320	442						92,000	0
E. Co- and Extra-Curricular Student 31 105 F. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	C.	Professional Deve	lopment	54	54						15,525	0
E. Co- and Extra-Curricular Student 31 105 F. System Administration/Support 204 204 58,650 G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	D.	Instructional Lea	dership Support	22	22						6,325	0
G. Operations & Maintenance 935 1,111 268,813 14 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	Ε.	Co- and Extra-Cur	ricular Student	31							8,913	0
14 Salary Benefits Percentage Elementary Se A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) Percentage Elementary Se 154,494 19,172 29.00% 12,012 9,281	F.	System Administra	tion/Support	204	204						58,650	0
A. Teachers, Guidance, Librarians & Health 19.00% 154,494 B. Education & Library Technicians 36.00% 19,172 C. Clerical 29.00% 12,012 D. School Administrators 14.00% 9,281 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	G.	Operations & Main	tenance	935	1,111						268,813	0
A. Teachers, Guidance, Librarians & Health 19.00% B. Education & Library Technicians 36.00% C. Clerical 29.00% D. School Administrators 14.00% 154,494 19,172 29.00% 12,012 9,281	14											
C. Clerical 29.00% 12,012 D. School Administrators 14.00% 9,281 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	A.											
 D. School Administrators 14.00% 9,281 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729 	В.	Education & Libra	ry Technicians		36.00%						19,172	0
15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.94) -70,729	C.	Clerical			29.00%						12,012	0
	D.	School Administra	tors		14.00%						9,281	0
	15	Regional Adjustme	nt For Salaries,	Benefits & Su	bstitutes, (Fa	cto	r = 0.94))			-70,729	0
	16										-79,914	0
17 TOTALS 1478,409	17	TOTALS									1478,409	0
18 E.P.S. RATES 5,142	18	E.P.S. RATES									5,142	5,744

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

2008-09

Α.	OPERATING COST ALLOCATIONS								
19	SUBSIDIZABLE PUPILS	K-8		9-1	.2	TOTAL			
	APRIL 2005	279.0		114	. 0	393.0			
		283.0		126		409.0			
				122		405.0			
	OCTOBER 2006	293.0		119		412.0			
	APRIL 2007	293.0 282.0		115		408.0			
	OCTOBER 2007	282.0		125	.0	407.0			
21	BASIC COUNTS	AVG. CAL.	DI	ECLINING		SAU			
	Y	EAR PUPILS	EN	ROLL. AD	J X	EPS RATES			
	K-8 PUPILS	287.5	+	0.00	X	5.142.00	=	1,478,325.00	
	9-12 PUPILS	120.0	+	0.00	X	5,744.00	=	689,280.00	
	ADULT EDUC. COURSES AT .1	0.0			X	5,744.00	=	0.00	
	K-8 EQUIV. INSTR. PUPILS	0.37	5		X	5,142.00	=	1,928.25	
	9-12 EQUIV. INSTR. PUPILS	0.00	0		Χ	5,744.00	=	0.00	
	WEIGHTED COUNTS	PUPILS		WEIGHTS	X				
	K-8 DISADVANTAGED @ .485	8 139.7	Х	.15	Χ	5,142.00	=	107,750.61	
	9-12 DISADVANTAGED @ .485	8 58.3	Х	.15		5,744.00	= = =	50,231.28	
	K-8 LIMITED ENGLISH PROF.	0.0	X	.700	X	5,142.00	=	0.00	
	9-12 LIMITED ENGLISH PROF	. 0.0	Χ	.700	Χ	5,744.00	=	0.00	
	TARGETED FUNDS	PUPILS		WEIGHTS	X				
	K-8 STUDENT ASSESSMENT	287.5			X	40.00	=	11,500.00	
	9-12 STUDENT ASSESSMENT	120.0			X	40.00	=	4,800.00	
	K-8 TECHNOLOGY RESOURCES	287.5			X	40.00 90.00 273.00	=	23,073.00	
	9-12 TECHNOLOGY RESOURCES	120.0			X	273.00	=	32,760.00	
	K-2 PUPILS	104.5	Χ	.10	Χ	5,142.00	=	53,733.90	
	ISOLATED SMALL SCHOOL ADJUS	TMENT							
	K-8 SMALL SCHOOL ADJUSTM	ENT					=	0.00	
	9-12 SMALL SCHOOL ADJUSTM						=	0.00	
	OPERATING ALLOCATION						2,456,184.04		
	OPERATING ALLOCATION WITH E	PS TRANSITI	ON Z	AT 97.	00 %			2,382,498.51	
30	ADJUSTED TOTAL OPERATING AL	LOCATION						2,382,498.51	

STATE OF MAINE RUN ON 03/02/10 DEPARTMENT OF EDUCATION

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40 TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) 2,982,899.34

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

===									
В.	OTHER SUBSIDIZABLE COSTS								
	GIFTED & TALENTED EXPENDITURES FOR 2006-07 SPECIAL EDUCATION - EPS ALLOCATION	0.00 X 102.90% = 0.00 341,549.70							
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07 TRANSPORTATION - EPS ALLOCATION	0.00 X 102.90% = 0.00 258,851.13							
	TRANSPORTATION (BUS PURCHASES) FOR 2007-08 TOTAL OTHER SUBSIDIZABLE COSTS	0.00 600,400.83							

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
43 43	A APPROVED LEASE	L & INTEREST S FOR 2007-08 - S.A.D. 38 PURCHASES FOR 2007-08 - S FACTOR FOR 2006-07 - S.A.D		0.00	0.00 0.00 11,520.00 0.00
47	TOTAL DEBT SERV	JICE ALLOCATION			11,520.00
48	TOTAL COMBINED	ALLOCATIONS (LINE 40 PLUS	LINE 47)		2,994,419.34

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

S.A.D. 38 2008-09 538 - 523 TOTAL LOCAL D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION ALLOCATION CONTRIBUTION AVG. CAL. OPERATING YEAR PUPILS ALLOCATION DEBT TOWN + ALLOCATION = ALLOCATION 194.5 48.93% 1,465,169.38 DIXMONT 0.00 1,465,169.38 0.00 ETNA 203.0 51.07% 1,529,249.96 1,529,249.96 TOTAL 397.5 2,994,419.34 2007 STATE MILL TOWN TOWN VALUATION X EXPECTATION = CONTRIBUTION OR ALLOCATION 61,700,000 6.790 418,943.00 50.800.000 6.790 344.932.00 1,465,169.38 418,943.00 54.84% 6.79M DIXMONT 50,800,000 6.790 344,932.00 ETNA 1,529,249.96 344,932.00 45.16% 6.79M TOTAL 112,500,000 763,875.00 2,994,419.34 763,875.00 100.00% 6.79M TOTAL LOCAL STATE E. TOTALS AND ADJUSTMENTS ALLOCATION CONTRIBUTION CONTRIBUTION 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS 2,994,419.34 763,875.00 2,230,544.34 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS 2,994,419.34 763,875.00 2,230,544.34 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 19,234.00 59B REGIONALIZATION AND EFFICIENCY ASSISTANCE 0.00 60 ADJUSTED STATE CONTRIBUTION 2,249,778.34 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 25.51% STATE SHARE % = 74.49%

62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 24.87% STATE SHARE % = 75.13%

63 FYI: 100% E.P.S. TOTAL ALLOCATION 3,068,104.87

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMEN	SCHEDULED	PAYMENTS	& YEAR-	-TO-DATE	PAYMENT
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MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	187,481.52	188,128.69	0.00	0.00
August	187,481.52	188,128.69	0.00	0.00
September	187,481.52	188,128.69	0.00	0.00
October	187,481.52	188,128.69	0.00	0.00
November	187,481.52	188,128.69	0.00	0.00
December	187,481.52	188,128.69	0.00	0.00
Janurary	187,481.52	199,348.50	0.00	0.00
February	187,481.52	184,331.54	0.00	0.00
March	187,481.52	184,331.54	0.00	0.00
April	187,481.52	184,331.54	0.00	0.00
May	187,481.52	184,331.54	0.00	0.00
June	187,481.62	184,331.54	0.00	0.00
Total	2,249,778.34	2,249,778.34	0.00	0.00