

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

SO AROOS CSD

2008-09

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1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2007)	173	95	268	148	416
10 ATTENDING PUPILS (OCTOBER 2007)	194	86	280	135	415
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2007	183.5	90.5	274.0 (66%)	141.5 (34%)	415.5

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	10.8 (17:1)	5.7 (16:1)	9.4 (15:1)	=	25.9 /	31.0 =	=	.84 X	1312,313 =	=	727,546	374,797
B. GUIDANCE	0.5 (350:1)	0.3 (350:1)	0.6 (250:1)	=	1.4 /	1.0 =	=	1.40 X	57,174 =	=	52,829	27,215
C. LIBRARIANS	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	37,818 =	=	12,480	6,429
D. HEALTH	0.2 (800:1)	0.1 (800:1)	0.2 (800:1)	=	0.5 /	1.0 =	=	.50 X	47,718 =	=	15,747	8,112
E. EDUCATION TECHS	1.8 (100:1)	0.9 (100:1)	0.6 (250:1)	=	3.3 /	3.8 =	=	.87 X	65,400 =	=	37,553	19,345
F. LIBRARY TECHS	0.4 (500:1)	0.2 (500:1)	0.3 (500:1)	=	0.9 /	0.0 =	=	.90 X	0 =	=	7,846	4,042
G. CLERICAL	0.9 (200:1)	0.5 (200:1)	0.7 (200:1)	=	2.1 /	3.0 =	=	.70 X	85,936 =	=	39,702	20,453
H. SCHOOL ADMIN.	0.6 (305:1)	0.3 (305:1)	0.4 (315:1)	=	1.3 /	2.7 =	=	.48 X	196,249 =	=	62,172	32,028

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	34	34	9,316	4,811
B. Supplies and Equipment	320	442	87,680	62,543
C. Professional Development	54	54	14,796	7,641
D. Instructional Leadership Support	22	22	6,028	3,113
E. Co- and Extra-Curricular Student	31	105	8,494	14,858
F. System Administration/Support	204	204	55,896	28,866
G. Operations & Maintenance	935	1,111	256,190	157,207

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	153,634	79,145
B. Education & Library Technicians	36.00%	16,344	8,419
C. Clerical	29.00%	11,514	5,931
D. School Administrators	14.00%	8,704	4,484

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.88)	-138,646	-71,425
16 Adjustment for Title I Revenues	-97,368	-50,159

17 TOTALS	1348,456	747,854
18 E.P.S. RATES	4,921	5,285

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A. OPERATING COST ALLOCATIONS

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19	SUBSIDIZABLE PUPILS	K-8	9-12	TOTAL		
	APRIL 2005	256.0	152.0	408.0		
	OCTOBER 2005	259.0	137.0	396.0		
	APRIL 2006	260.0	134.0	394.0		
	OCTOBER 2006	268.0	146.0	414.0		
	APRIL 2007	267.0	147.0	414.0		
	OCTOBER 2007	278.0	134.0	412.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	272.5 +	0.00	X	4,921.00	= 1,340,972.50
	9-12 PUPILS	140.5 +	1.16	X	5,285.00	= 748,673.10
	ADULT EDUC. COURSES AT .1	0.6		X	5,285.00	= 3,171.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	4,921.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,285.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6439	175.5	X .15	X	4,921.00	= 129,545.33
	9-12 DISADVANTAGED @ .6439	90.5	X .15	X	5,285.00	= 71,743.88
	K-8 LIMITED ENGLISH PROF.	0.0	X .700	X	4,921.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .700	X	5,285.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	272.5		X	40.00	= 10,900.00
	9-12 STUDENT ASSESSMENT	140.5		X	40.00	= 5,620.00
	K-8 TECHNOLOGY RESOURCES	272.5		X	90.00	= 24,525.00
	9-12 TECHNOLOGY RESOURCES	140.5		X	273.00	= 38,356.50
	K-2 PUPILS	105.5	X .10	X	4,921.00	= 51,916.55
	ISOLATED SMALL SCHOOL ADJUSTMENT					
	K-8 SMALL SCHOOL ADJUSTMENT					= 0.00
	9-12 SMALL SCHOOL ADJUSTMENT					= 68,723.24
	OPERATING ALLOCATION					2,494,147.10
	OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %					2,419,322.68
30	ADJUSTED TOTAL OPERATING ALLOCATION					2,419,322.68

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2006-07	35,975.20	X	102.90%	=	37,018.48
32	SPECIAL EDUCATION - EPS ALLOCATION					459,457.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2006-07	162,256.54	X	102.90%	=	166,961.98
35	TRANSPORTATION - EPS ALLOCATION					272,045.28
36	TRANSPORTATION (BUS PURCHASES) FOR 2007-08					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					935,483.57
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					3,354,806.25

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 - SO AROOS CSD				0.00
43A	APPROVED LEASE PURCHASES FOR 2007-08 - SO AROOS CSD				0.00
44	INSURED VALUE FACTOR FOR 2006-07 - SO AROOS CSD				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				3,354,806.25

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

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	= TOWN ALLOCATION
CRYSTAL	41.0	9.96%	334,138.70		0.00	334,138.70
DYER BROOK	20.0	4.86%	163,043.58		0.00	163,043.58
ISLAND FALLS	133.0	32.32%	1,084,273.38		0.00	1,084,273.38
MERRILL	42.5	10.33%	346,551.49		0.00	346,551.49
OAKFIELD	122.5	29.77%	998,725.82		0.00	998,725.82
SMYRNA	52.5	12.76%	428,073.28		0.00	428,073.28
TOTAL	411.5					3,354,806.25

	2007 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION			
CRYSTAL	13,300,000	6.790	90,307.00		334,138.70	90,307.00	9.15%	6.79M
DYER BROOK	11,600,000	6.790	78,764.00		163,043.58	78,764.00	7.98%	6.79M
ISLAND FALLS	62,800,000	6.790	426,412.00		1,084,273.38	426,412.00	43.19%	6.79M
MERRILL	11,050,000	6.790	75,029.50		346,551.49	75,029.50	7.60%	6.79M
OAKFIELD	30,750,000	6.790	208,792.50		998,725.82	208,792.50	21.15%	6.79M
SMYRNA	15,900,000	6.790	107,961.00		428,073.28	107,961.00	10.93%	6.79M
TOTAL	145,400,000		987,266.00		3,354,806.25	987,266.00	100.00%	6.79M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION

49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,354,806.25	987,266.00	2,367,540.25
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	3,354,806.25	987,266.00	2,367,540.25
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			23,272.00
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			2,390,812.25
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 29.43%		STATE SHARE % = 70.57%
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 28.73%		STATE SHARE % = 71.27%
63 FYI: 100% E.P.S. TOTAL ALLOCATION	3,429,630.67		

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	199,234.35	200,203.02	0.00	0.00
August	199,234.35	200,203.02	0.00	0.00
September	199,234.35	200,203.02	0.00	0.00
October	199,234.35	200,203.02	0.00	0.00
November	199,234.35	200,203.02	0.00	0.00
December	199,234.35	200,203.02	0.00	0.00
Janurary	199,234.35	200,203.02	0.00	0.00
February	199,234.35	193,223.82	0.00	0.00
March	199,234.35	193,223.82	0.00	0.00
April	199,234.35	204,474.72	0.00	0.00
May	199,234.35	199,234.37	0.00	0.00
June	199,234.40	199,234.38	0.00	0.00
Total	2,390,812.25	2,390,812.25	0.00	0.00