

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 54 / MSAD 54

2011-12

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1. COMPUTATION OF E.P.S. RATES

|   | K-5     | 6-8   | K-8            | 9-12         | TOTAL   |
|---|---------|-------|----------------|--------------|---------|
| 9 ATTENDING PUPILS (APRIL 2010)                                   | 1,262   | 602   | 1,864          | 844          | 2,708   |
| 10 ATTENDING PUPILS (OCTOBER 2010)                                | 1,277   | 589   | 1,866          | 843          | 2,709   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2010 | 1,269.5 | 595.5 | 1,865.0 ( 69%) | 843.5 ( 31%) | 2,708.5 |

| 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        | 74.7 (17:1)  | 37.2 (16:1) | 56.2 (15:1) | = | 168.1 /    | 185.5 =    | = | .91 X   | 9240,448 =     | = | 5802,078          | 2606,730         |
| B. GUIDANCE        | 3.6 (350:1)  | 1.7 (350:1) | 3.4 (250:1) | = | 8.7 /      | 11.3 =     | = | .77 X   | 623,478 =      | = | 331,254           | 148,824          |
| C. LIBRARIANS      | 1.6 (800:1)  | 0.7 (800:1) | 1.1 (800:1) | = | 3.4 /      | 1.0 =      | = | 3.40 X  | 60,631 =       | = | 142,240           | 63,905           |
| D. HEALTH          | 1.6 (800:1)  | 0.7 (800:1) | 1.1 (800:1) | = | 3.4 /      | 3.4 =      | = | 1.00 X  | 159,288 =      | = | 109,909           | 49,379           |
| E. EDUCATION TECHS | 12.7 (100:1) | 6.0 (100:1) | 3.4 (250:1) | = | 22.1 /     | 18.4 =     | = | 1.20 X  | 336,126 =      | = | 278,312           | 125,039          |
| F. LIBRARY TECHS   | 2.5 (500:1)  | 1.2 (500:1) | 1.7 (500:1) | = | 5.4 /      | 6.9 =      | = | .78 X   | 138,983 =      | = | 74,801            | 33,606           |
| G. CLERICAL        | 6.3 (200:1)  | 3.0 (200:1) | 4.2 (200:1) | = | 13.5 /     | 12.9 =     | = | 1.05 X  | 400,131 =      | = | 289,895           | 130,243          |
| H. SCHOOL ADMIN.   | 4.2 (305:1)  | 2.0 (305:1) | 2.7 (315:1) | = | 8.9 /      | 9.9 =      | = | .90 X   | 780,175 =      | = | 484,489           | 217,669          |

| 13 Other Support Costs (Per Pupil)  | K-8   | 9-12  | Elementary | Secondary |
|-------------------------------------|-------|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 37    | 37    | 69,005     | 31,210    |
| B. Supplies and Equipment           | 342   | 473   | 637,830    | 398,976   |
| C. Professional Development         | 58    | 58    | 108,170    | 48,923    |
| D. Instructional Leadership Support | 24    | 24    | 44,760     | 20,244    |
| E. Co- and Extra-Curricular Student | 34    | 113   | 63,410     | 95,316    |
| F. System Administration/Support    | 218   | 218   | 406,570    | 183,883   |
| G. Operations & Maintenance         | 1,002 | 1,191 | 1868,730   | 1004,609  |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 1213,241   | 545,079   |
| B. Education & Library Technicians         | 36.00%     | 127,121    | 57,112    |
| C. Clerical                                | 29.00%     | 84,070     | 37,770    |
| D. School Administrators                   | 14.00%     | 67,828     | 30,474    |

|  |          |          |
|--|----------|----------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 1.03) | 272,227  | 122,311  |
| 16 Adjustment for Title I Revenues   | -661,937 | -297,392 |

|                 |           |          |
|-----------------|-----------|----------|
| 17 TOTALS       | 11814,002 | 5653,909 |
| 18 E.P.S. RATES | 6,335     | 6,703    |

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## A. OPERATING COST ALLOCATIONS

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|    |   |             |             |         |           |                 |
|----|---|-------------|-------------|---------|-----------|-----------------|
| 19 | SUBSIDIZABLE PUPILS                                 | K-8         | 9-12        | TOTAL   |           |                 |
|    | APRIL 2008  | 1,904.0     | 912.0       | 2,816.0 |           |                 |
|    | OCTOBER 2008  | 1,841.0     | 920.0       | 2,761.0 |           |                 |
|    | APRIL 2009  | 1,836.0     | 868.0       | 2,704.0 |           |                 |
|    | OCTOBER 2009  | 1,891.0     | 885.0       | 2,776.0 |           |                 |
|    | APRIL 2010  | 1,859.0     | 842.0       | 2,701.0 |           |                 |
|    | OCTOBER 2010  | 1,861.0     | 841.0       | 2,702.0 |           |                 |
| 21 | BASIC COUNTS  | AVG. CAL.   | DECLINING   | X       | SAU       |                 |
|    |   | YEAR PUPILS | ENROLL. ADJ | X       | EPS RATES |                 |
|    | K-8 PUPILS  | 1,860.0 +   | 5.33        | X       | 6,335.00  | = 11,816,865.55 |
|    | 9-12 PUPILS   | 841.5 +     | 36.50       | X       | 6,703.00  | = 5,885,234.00  |
|    | ADULT EDUC. COURSES AT .1                           | 14.8        |             | X       | 6,703.00  | = 99,204.40     |
|    | K-8 EQUIV. INSTR. PUPILS                            | 1.625       |             | X       | 6,335.00  | = 10,294.38     |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.875       |             | X       | 6,703.00  | = 5,865.13      |
|    | WEIGHTED COUNTS                                     | PUPILS      | WEIGHTS     | X       |           |                 |
|    | K-8 DISADVANTAGED @ .6196                           | 1,152.5     | X .15       | X       | 6,335.00  | = 1,095,163.13  |
|    | 9-12 DISADVANTAGED @ .6196                          | 521.4       | X .15       | X       | 6,703.00  | = 524,241.63    |
|    | K-8 LIMITED ENGLISH PROF.                           | 9.0         | X .700      | X       | 6,335.00  | = 39,910.50     |
|    | 9-12 LIMITED ENGLISH PROF.                          | 1.0         | X .700      | X       | 6,703.00  | = 4,692.10      |
|    | TARGETED FUNDS                                      | PUPILS      | WEIGHTS     | X       |           |                 |
|    | K-8 STUDENT ASSESSMENT                              | 1,860.0     |             | X       | 43.00     | = 79,980.00     |
|    | 9-12 STUDENT ASSESSMENT                             | 841.5       |             | X       | 43.00     | = 36,184.50     |
|    | K-8 TECHNOLOGY RESOURCES                            | 1,860.0     |             | X       | 97.00     | = 180,420.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 841.5       |             | X       | 293.00    | = 246,559.50    |
|    | K-2 PUPILS  | 652.5       | X .10       | X       | 6,335.00  | = 413,358.75    |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |             |             |         |           |                 |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |             |             |         |           | = 0.00          |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |             |             |         |           | = 0.00          |
|    | OPERATING ALLOCATION                                |             |             |         |           | 20,437,973.57   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % |             |             |         |           | 19,824,834.36   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |             |             |         |           | 19,824,834.36   |

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B. OTHER SUBSIDIZABLE COSTS

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|    |  |              |   |         |   |               |
|----|--|--------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2009-10                                     | 230,975.00   | X | 101.60% | = | 234,670.60    |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |              |   |         |   | 4,164,289.56  |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2009-10                                  | 1,080,701.88 | X | 101.60% | = | 1,097,993.11  |
| 35 | TRANSPORTATION - EPS ALLOCATION  |              |   |         |   | 1,475,845.52  |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2010-11                                     |              |   |         |   | 13,624.60     |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |              |   |         |   | 6,986,423.39  |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |              |   |         |   | 26,811,257.75 |

C. DEBT SERVICE ALLOCATIONS

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| 41  | DEBT SERVICE  | NAME OF PROJECT          | PRINCIPAL    | INTEREST   |               |
|-----|---|--------------------------|--------------|------------|---------------|
|     | SAD #54   |                          |              |            |               |
|     | 11/01/11  | MILL STREAM ELEM. SCH.   | 676,021.90   | 0.00       | 676,021.90    |
|     | 05/01/12  | MILL STREAM ELEM. SCH.   | 0.00         | 261,810.29 | 261,810.29    |
|     | SAD 54  |                          |              |            |               |
|     | 11/01/11  | NEW SKOWHEGAN MIDDLE SCH | 455,104.00   | 114,553.98 | 569,657.98    |
|     | 05/01/12  | NEW SKOWHEGAN MIDDLE SCH | 0.00         | 113,321.18 | 113,321.18    |
| 42  | TOTAL PRINCIPAL & INTEREST                              |                          | 1,131,125.90 | 489,685.45 | 1,620,811.35  |
| 43  | APPROVED LEASES FOR 2010-11 - RSU 54 / MSAD 54          |                          |              |            | 0.00          |
| 43A | APPROVED LEASE PURCHASES FOR 2010-11 - RSU 54 / MSAD 54 |                          |              |            | 0.00          |
| 44  | INSURED VALUE FACTOR FOR 2009-10 - RSU 54 / MSAD 54     |                          |              |            | 0.00          |
| 47  | TOTAL DEBT SERVICE ALLOCATION                           |                          |              |            | 1,620,811.35  |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)       |                          |              |            | 28,432,069.10 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION |                          |        | TOTAL<br>ALLOCATION     | LOCAL<br>CONTRIBUTION |
|--|--------------------------|--------|-------------------------|-----------------------|
|  | AVG. CAL.<br>YEAR PUPILS |        | OPERATING<br>ALLOCATION | DEBT<br>ALLOCATION    |
|  |                          | +      | =                       | TOWN<br>ALLOCATION    |
| CANAAN   | 394.0                    | 14.67% | 4,170,984.54            | 0.00                  |
| CORNVILLE  | 177.5                    | 6.61%  | 1,879,359.77            | 0.00                  |
| MERCER   | 81.5                     | 3.03%  | 861,491.69              | 0.00                  |
| NORRIDGEWOCK   | 532.5                    | 19.83% | 5,638,079.30            | 0.00                  |
| SKOWHEGAN  | 1,386.5                  | 51.63% | 14,679,477.28           | 0.00                  |
| SMITHFIELD   | 113.5                    | 4.23%  | 1,202,676.52            | 0.00                  |
| TOTAL  | 2,685.5                  |        |                         | 28,432,069.10         |

|              | 2010 STATE<br>VALUATION X | MILL<br>EXPECTATION = | TOWN<br>CONTRIBUTION | OR | TOWN<br>ALLOCATION |               |         |       |
|--------------|---------------------------|-----------------------|----------------------|----|--------------------|---------------|---------|-------|
| CANAAN       | 109,550,000               | 7.470                 | 818,338.50           |    | 4,170,984.54       | 818,338.50    | 6.68%   | 7.47M |
| CORNVILLE    | 79,800,000                | 7.470                 | 596,106.00           |    | 1,879,359.77       | 596,106.00    | 4.87%   | 7.47M |
| MERCER       | 56,650,000                | 7.470                 | 423,175.50           |    | 861,491.69         | 423,175.50    | 3.46%   | 7.47M |
| NORRIDGEWOCK | 166,600,000               | 7.470                 | 1,244,502.00         |    | 5,638,079.30       | 1,244,502.00  | 10.17%  | 7.47M |
| SKOWHEGAN    | 1,115,750,000             | 7.470                 | 8,334,652.50         |    | 14,679,477.28      | 8,334,652.50  | 68.08%  | 7.47M |
| SMITHFIELD   | 110,450,000               | 7.470                 | 825,061.50           |    | 1,202,676.52       | 825,061.50    | 6.74%   | 7.47M |
| TOTAL        | 1,638,800,000             |                       | 12,241,836.00        |    | 28,432,069.10      | 12,241,836.00 | 100.00% | 7.47M |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION    | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION  |
|---|------------------------|-----------------------|------------------------|
| -----   |                        |                       |                        |
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 28,432,069.10          | 12,241,836.00         | 16,190,233.10          |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 28,432,069.10          | 12,241,836.00         | 16,190,233.10          |
| 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                   |
| 59E LESS MAINECARE SEED   |                        |                       | 21,014.93              |
| 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                            |                        |                       | 16,169,218.17          |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          | LOCAL SHARE % = 43.06% |                       | STATE SHARE % = 56.94% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | LOCAL SHARE % = 43.13% |                       | STATE SHARE % = 56.87% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 29,045,208.31          |                       |                        |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH     | SUBSIDY       | PAID TO DATE  | DEBT SERVICE | PAID TO DATE |
|-----------|---------------|---------------|--------------|--------------|
| July      | 1,212,367.23  | 1,214,118.47  | 0.00         | 0.00         |
| August    | 1,212,367.23  | 1,214,118.48  | 0.00         | 0.00         |
| September | 1,212,367.23  | 1,214,118.48  | 0.00         | 0.00         |
| October   | 1,212,367.23  | 1,214,118.48  | 0.00         | 0.00         |
| November  | 1,212,367.23  | 1,214,118.48  | 1,245,679.88 | 1,245,679.88 |
| December  | 1,212,367.23  | 1,214,118.48  | 0.00         | 0.00         |
| Janurary  | 1,212,367.23  | 1,214,118.48  | 0.00         | 0.00         |
| February  | 1,212,367.23  | 1,214,118.48  | 0.00         | 0.00         |
| March     | 1,212,367.23  | 1,214,118.48  | 0.00         | 0.00         |
| April     | 1,212,367.23  | 1,214,118.48  | 0.00         | 0.00         |
| May       | 1,212,367.23  | 1,214,118.48  | 375,131.47   | 375,131.47   |
| June      | 1,212,367.29  | 1,193,103.55  | 0.00         | 0.00         |
| Total     | 14,548,406.82 | 14,548,406.82 | 1,620,811.35 | 1,620,811.35 |