

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

NEW SWEDEN

2006-07

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1. COMPUTATION OF E.P.S. RATES

| | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|---|------|------|-------------|-----------|-------|
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2005 | 50.5 | 28.5 | 79.0 (100%) | 0.0 (0%) | 79.0 |

| 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 | 3.0 (17:1) | 1.8 (16:1) | 0.0 (15:1) | = 4.8 / | 6.3 = | .76 X | 261,332 = | 198,612 | 0 |
| B. GUIDANCE | 0.1 (350:1) | 0.1 (350:1) | 0.0 (250:1) | = 0.2 / | 0.0 = | .20 X | 0 = | 5,501 | 0 |
| C. LIBRARIANS | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = 0.1 / | 0.0 = | .10 X | 0 = | 2,750 | 0 |
| D. HEALTH | 0.1 (800:1) | 0.0 (800:1) | 0.0 (800:1) | = 0.1 / | 0.2 = | .50 X | 7,496 = | 3,748 | 0 |
| E. EDUCATION TECHS | 0.5 (100:1) | 0.3 (100:1) | 0.0 (250:1) | = 0.8 / | 1.0 = | .80 X | 13,764 = | 11,011 | 0 |
| F. LIBRARY TECHS | 0.1 (500:1) | 0.1 (500:1) | 0.0 (500:1) | = 0.2 / | 0.0 = | .20 X | 0 = | 2,530 | 0 |
| G. CLERICAL | 0.3 (200:1) | 0.1 (200:1) | 0.0 (200:1) | = 0.4 / | 1.0 = | .40 X | 27,379 = | 10,952 | 0 |
| H. SCHOOL ADMIN. | 0.2 (305:1) | 0.1 (305:1) | 0.0 (315:1) | = 0.3 / | 0.6 = | .50 X | 36,804 = | 18,402 | 0 |

| 13 Other Support Costs (Per Pupil) | K-8 | 9-12 | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day | 32 | 32 | 2,528 | 0 |
| B. Supplies and Equipment | 302 | 418 | 23,858 | 0 |
| C. Professional Development | 51 | 51 | 4,029 | 0 |
| D. Instructional Leadership Support | 20 | 20 | 1,580 | 0 |
| E. Co- and Extra-Curricular Student | 29 | 99 | 2,291 | 0 |
| F. System Administration/Support | 349 | 346 | 27,571 | 0 |
| G. Operations & Maintenance | 929 | 1,104 | 73,391 | 0 |

| 14 Salary Benefits | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00% | 40,016 | 0 |
| B. Education & Library Technicians | 36.00% | 4,875 | 0 |
| C. Clerical | 29.00% | 3,176 | 0 |
| D. School Administrators | 14.00% | 2,576 | 0 |

| | | |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.90) | -30,667 | 0 |
| 16 Adjustment for Title I Revenues | 0 | 0 |

| | | |
|-----------------|---------|-------|
| 17 TOTALS | 408,729 | 0 |
| 18 E.P.S. RATES | 5,174 | 5,524 |

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A. OPERATING COST ALLOCATIONS

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|----|---|-------------|-------------|-------|-----------|--------------|
| 19 | RESIDENT PUPILS | K-8 | 9-12 | TOTAL | | |
| | APRIL 2003 | 67.0 | 43.0 | 110.0 | | |
| | OCTOBER 2003 | 56.0 | 37.0 | 93.0 | | |
| | APRIL 2004 | 58.0 | 35.0 | 93.0 | | |
| | OCTOBER 2004 | 52.0 | 32.0 | 84.0 | | |
| | APRIL 2005 | 52.0 | 30.0 | 82.0 | | |
| | OCTOBER 2005 | 46.0 | 28.0 | 74.0 | | |
| 21 | BASIC COUNTS | AVG. CAL. | DECLINING | X | SAU | |
| | | YEAR PUPILS | ENROLL. ADJ | X | EPS RATES | |
| | K-8 PUPILS | 49.0 + | 6.16 | X | 5,174.00 | = 285,397.84 |
| | 9-12 PUPILS | 29.0 + | 0.00 | X | 5,524.00 | = 160,196.00 |
| | ADULT EDUC. COURSES AT .1 | 0.0 | | X | 5,524.00 | = 0.00 |
| | K-8 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,174.00 | = 0.00 |
| | 9-12 EQUIV. INSTR. PUPILS | 0.000 | | X | 5,524.00 | = 0.00 |
| | WEIGHTED COUNTS | PUPILS | WEIGHTS | X | | |
| | K-8 DISADVANTAGED @ .5488 | 26.9 | X .15 | X | 5,174.00 | = 20,877.09 |
| | 9-12 DISADVANTAGED @ .5488 | 15.9 | X .15 | X | 5,524.00 | = 13,174.74 |
| | K-8 LIMITED ENGLISH PROF. | 2.0 | X .500 | X | 5,174.00 | = 5,174.00 |
| | 9-12 LIMITED ENGLISH PROF. | 0.0 | X .500 | X | 5,524.00 | = 0.00 |
| | TARGETED FUNDS | PUPILS | WEIGHTS | X | | |
| | K-8 STUDENT ASSESSMENT | 49.0 | | X | 79.00 | = 3,871.00 |
| | 9-12 STUDENT ASSESSMENT | 29.0 | | X | 79.00 | = 2,291.00 |
| | K-8 TECHNOLOGY RESOURCES | 49.0 | | X | 85.00 | = 4,165.00 |
| | 9-12 TECHNOLOGY RESOURCES | 29.0 | | X | 258.00 | = 7,482.00 |
| | K-2 PUPILS | 16.5 | X .10 | X | 5,174.00 | = 8,537.10 |
| | ISOLATED SMALL SCHOOL ADJUSTMENT | | | | | |
| | K-8 SMALL SCHOOL ADJUSTMENT | | | | | = 62,142.60 |
| | 9-12 SMALL SCHOOL ADJUSTMENT | | | | | = 0.00 |
| | OPERATING ALLOCATION | | | | | 573,308.37 |
| | OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 % | | | | | 515,977.53 |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION | | | | | 515,977.53 |

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------|---|---------|---|------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2004-05 | 0.00 | X | 102.40% | = | 0.00 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 93,219.26 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05 | 0.00 | X | 102.40% | = | 0.00 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 37,476.27 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2005-06 | | | | | 0.00 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 130,695.53 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 646,673.06 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|--------------------------|------------|-----------|------------|
| | | 11/01/06 NEW ELEM SCHOOL | 156,182.67 | 12,828.30 | 169,010.97 |
| | | 05/01/07 NEW ELEM SCHOOL | 0.00 | 8,941.46 | 8,941.46 |
| | | 11/01/06 NEW ELEM | 15,334.00 | 1,840.76 | 17,174.76 |
| | | 05/01/07 NEW ELEM | 0.00 | 1,460.56 | 1,460.56 |
| 42 | TOTAL PRINCIPAL & INTEREST | | 171,516.67 | 25,071.08 | 196,587.75 |
| 43 | APPROVED LEASES FOR 2005-06 | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2005-06 | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2004-05 | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 196,587.75 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 843,260.81 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

| | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | |
|------------|-----------------------|----------------------|------------------|--------------------|----|------------------|--------------------|---------|-------|
| | AVG. CAL. YEAR PUPILS | 2005 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | OR | TOTAL ALLOCATION | | | |
| NEW SWEDEN | 78.0 100.00% | 23,250,000 | 7.60 | 176,700.00 | | 843,260.81 | 176,700.00 | 100.00% | 7.60M |
| TOTAL | 78.0 | 23,250,000 | | 176,700.00 | | 843,260.81 | 176,700.00 | 100.00% | 7.60M |

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| E. TOTALS AND ADJUSTMENTS | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 843,260.81 | 176,700.00 | 666,560.81 |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | 843,260.81 | 176,700.00 | 666,560.81 |
| 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 |
| 57 LESS ADJUSTMENT FOR LAPTOP AGREEMENT | | | 0.00 |
| 58E TRANSITION ADJUSTMENTS PER CHAPTER 519 PART AAAA-11 (TIER 2) AND AAAA-22 & 23 | | | 0.00 |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSa SECTION 15686 AND SUB-SEC. 2 TIER 1 | | | 74,265.49 |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT | | | 5,396.00 |
| 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 | | | 746,222.30 |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 20.95% STATE SHARE % = 79.05% | | | |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 11.51% STATE SHARE % = 88.49% | | | |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION | 900,591.65 | | |