

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITEFIELD

2006-07

473 - 132

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 | 134.5 | 86.5 | 221.0 (100%) | 0.0 ( 0%) | 221.0 |

| 12 Position        | K-5         | 6-8         | 9-12        | = | E.P.S.<br>FTE / | Actual<br>FTE = | Ratio X | EPS Tot<br>Salary = | Elementary<br>Salary | Secondary<br>Salary |
|--------------------|-------------|-------------|-------------|---|-----------------|-----------------|---------|---------------------|----------------------|---------------------|
| A. TEACHERS        | 7.9 (17:1)  | 5.4 (16:1)  | 0.0 (15:1)  | = | 13.3 /          | 19.0 =          | .70 X   | 792,635 =           | 554,845              | 0                   |
| B. GUIDANCE        | 0.4 (350:1) | 0.2 (350:1) | 0.0 (250:1) | = | 0.6 /           | 0.6 =           | 1.00 X  | 31,849 =            | 31,849               | 0                   |
| C. LIBRARIANS      | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3 /           | 0.0 =           | .30 X   | 0 =                 | 8,251                | 0                   |
| D. HEALTH          | 0.2 (800:1) | 0.1 (800:1) | 0.0 (800:1) | = | 0.3 /           | 0.4 =           | .75 X   | 17,324 =            | 12,993               | 0                   |
| E. EDUCATION TECHS | 1.3 (100:1) | 0.9 (100:1) | 0.0 (250:1) | = | 2.2 /           | 2.0 =           | 1.10 X  | 33,646 =            | 37,011               | 0                   |
| F. LIBRARY TECHS   | 0.3 (500:1) | 0.2 (500:1) | 0.0 (500:1) | = | 0.5 /           | 2.0 =           | .25 X   | 38,094 =            | 9,524                | 0                   |
| G. CLERICAL        | 0.7 (200:1) | 0.4 (200:1) | 0.0 (200:1) | = | 1.1 /           | 2.5 =           | .44 X   | 66,166 =            | 29,113               | 0                   |
| H. SCHOOL ADMIN.   | 0.4 (305:1) | 0.3 (305:1) | 0.0 (315:1) | = | 0.7 /           | 1.0 =           | .70 X   | 64,747 =            | 45,323               | 0                   |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 32  | 32    | 7,072      | 0         |
| B. Supplies and Equipment           | 302 | 418   | 66,742     | 0         |
| C. Professional Development         | 51  | 51    | 11,271     | 0         |
| D. Instructional Leadership Support | 20  | 20    | 4,420      | 0         |
| E. Co- and Extra-Curricular Student | 29  | 99    | 6,409      | 0         |
| F. System Administration/Support    | 349 | 346   | 77,129     | 0         |
| G. Operations & Maintenance         | 929 | 1,104 | 205,309    | 0         |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 115,508    | 0         |
| B. Education & Library Technicians         | 36.00%     | 16,753     | 0         |
| C. Clerical                                | 29.00%     | 8,443      | 0         |
| D. School Administrators                   | 14.00%     | 6,345      | 0         |

|  |         |   |
|--|---------|---|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.95) | -44,151 | 0 |
| 16 Adjustment for Title I Revenues   | -44,340 | 0 |

|                 |          |       |
|-----------------|----------|-------|
| 17 TOTALS       | 1165,818 | 0     |
| 18 E.P.S. RATES | 5,275    | 5,955 |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITEFIELD

2006-07

473 - 132

A. OPERATING COST ALLOCATIONS

| 19 | RESIDENT PUPILS                                     | K-8                      | 9-12                     | TOTAL  |                  |                |
|----|---|--------------------------|--------------------------|--------|------------------|----------------|
|    | APRIL 2003  | 271.0                    | 132.0                    | 403.0  |                  |                |
|    | OCTOBER 2003  | 276.0                    | 123.0                    | 399.0  |                  |                |
|    | APRIL 2004  | 267.0                    | 118.0                    | 385.0  |                  |                |
|    | OCTOBER 2004  | 249.0                    | 139.0                    | 388.0  |                  |                |
|    | APRIL 2005  | 240.0                    | 135.0                    | 375.0  |                  |                |
|    | OCTOBER 2005  | 206.0                    | 140.0                    | 346.0  |                  |                |
| 21 | BASIC COUNTS  | AVG. CAL.<br>YEAR PUPILS | DECLINING<br>ENROLL. ADJ | X<br>X | SAU<br>EPS RATES |                |
|    | K-8 PUPILS  | 223.0 +                  | 28.50                    | X      | 5,275.00         | = 1,326,662.50 |
|    | 9-12 PUPILS   | 137.5 +                  | 0.00                     | X      | 5,955.00         | = 818,812.50   |
|    | ADULT EDUC. COURSES AT .1                           | 0.1                      |                          | X      | 5,955.00         | = 595.50       |
|    | K-8 EQUIV. INSTR. PUPILS                            | 0.000                    |                          | X      | 5,275.00         | = 0.00         |
|    | 9-12 EQUIV. INSTR. PUPILS                           | 0.375                    |                          | X      | 5,955.00         | = 2,233.13     |
|    | WEIGHTED COUNTS                                     | PUPILS                   | WEIGHTS                  | X      |                  |                |
|    | K-8 DISADVANTAGED @ .2764                           | 61.6                     | X .15                    | X      | 5,275.00         | = 48,741.00    |
|    | 9-12 DISADVANTAGED @ .2764                          | 38.0                     | X .15                    | X      | 5,955.00         | = 33,943.50    |
|    | K-8 LIMITED ENGLISH PROF.                           | 0.0                      | X .500                   | X      | 5,275.00         | = 0.00         |
|    | 9-12 LIMITED ENGLISH PROF.                          | 0.0                      | X .500                   | X      | 5,955.00         | = 0.00         |
|    | TARGETED FUNDS                                      | PUPILS                   | WEIGHTS                  | X      |                  |                |
|    | K-8 STUDENT ASSESSMENT                              | 223.0                    |                          | X      | 79.00            | = 17,617.00    |
|    | 9-12 STUDENT ASSESSMENT                             | 137.5                    |                          | X      | 79.00            | = 10,862.50    |
|    | K-8 TECHNOLOGY RESOURCES                            | 223.0                    |                          | X      | 85.00            | = 18,955.00    |
|    | 9-12 TECHNOLOGY RESOURCES                           | 137.5                    |                          | X      | 258.00           | = 35,475.00    |
|    | K-2 PUPILS  | 58.0                     | X .10                    | X      | 5,275.00         | = 30,595.00    |
|    | ISOLATED SMALL SCHOOL ADJUSTMENT                    |                          |                          |        |                  |                |
|    | K-8 SMALL SCHOOL ADJUSTMENT                         |                          |                          |        |                  | = 0.00         |
|    | 9-12 SMALL SCHOOL ADJUSTMENT                        |                          |                          |        |                  | = 0.00         |
|    | OPERATING ALLOCATION                                |                          |                          |        |                  | 2,344,492.63   |
|    | OPERATING ALLOCATION WITH EPS TRANSITION AT 90.00 % |                          |                          |        |                  | 2,110,043.36   |
| 30 | ADJUSTED TOTAL OPERATING ALLOCATION                 |                          |                          |        |                  | 2,110,043.36   |

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITEFIELD

2006-07

473 - 132

B. OTHER SUBSIDIZABLE COSTS

|    |  |          |   |         |   |              |
|----|--|----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2004-05                                     | 5,846.73 | X | 102.40% | = | 5,987.05     |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |          |   |         |   | 521,063.70   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2004-05                                  | 0.00     | X | 102.40% | = | 0.00         |
| 35 | TRANSPORTATION - EPS ALLOCATION  |          |   |         |   | 195,836.25   |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2005-06                                     |          |   |         |   | 16,823.99    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |          |   |         |   | 739,710.99   |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |          |   |         |   | 2,849,754.35 |

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 2005-06                       |                 |           |          | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2005-06              |                 |           |          | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2004-05                  |                 |           |          | 60,812.59    |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |                 |           |          | 60,812.59    |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |                 |           |          | 2,910,566.94 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|            | AVG. CAL. YEAR PUPILS | 2005 STATE VALUATION | MILL EXPECTATION | LOCAL CONTRIBUTION | TOTAL ALLOCATION | LOCAL CONTRIBUTION |         |       |
|------------|-----------------------|----------------------|------------------|--------------------|------------------|--------------------|---------|-------|
| WHITEFIELD | 360.5                 | 131,900,000          | 7.60             | 1,002,440.00       | 2,910,566.94     | 1,002,440.00       | 100.00% | 7.60M |
| TOTAL      | 360.5                 | 131,900,000          |                  | 1,002,440.00       | 2,910,566.94     | 1,002,440.00       | 100.00% | 7.60M |

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

## COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WHITEFIELD

2006-07

473 - 132

| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION | STATE<br>CONTRIBUTION |
|---|---------------------|-----------------------|-----------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS  | 2,910,566.94        | 1,002,440.00          | 1,908,126.94          |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS   | 2,910,566.94        | 1,002,440.00          | 1,908,126.94          |
| 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   |                     |                       | 0.00                  |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT   |                     |                       | 86.00                 |
| 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  |                     |                       | 1,908,212.94          |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 34.44% STATE SHARE % = 65.56%          |                     |                       |                       |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 34.44% STATE SHARE % = 65.56% |                     |                       |                       |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 3,145,016.21        |                       |                       |