

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

FLANDR BAY CSD

2007-08

904 - 096

1. COMPUTATION OF E.P.S. RATES

|   | K-5 | 6-8 | K-8       | 9-12         | TOTAL |
|---|-----|-----|-----------|--------------|-------|
| 9 ATTENDING PUPILS (APRIL 2006)                                   | 0   | 0   | 0         | 313          | 313   |
| 10 ATTENDING PUPILS (OCTOBER 2006)                                | 0   | 0   | 0         | 336          | 336   |
| 11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006 | 0.0 | 0.0 | 0.0 ( 0%) | 324.5 (100%) | 324.5 |

| 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        | 0.0 (17:1)  | 0.0 (16:1)  | 21.6 (15:1) | = | 21.6 /     | 30.7 =     | = | .70 X   | 1337,241 =     | = | 0                 | 936,069          |
| B. GUIDANCE        | 0.0 (350:1) | 0.0 (350:1) | 1.3 (250:1) | = | 1.3 /      | 2.0 =      | = | .65 X   | 91,199 =       | = | 0                 | 59,279           |
| C. LIBRARIANS      | 0.0 (800:1) | 0.0 (800:1) | 0.4 (800:1) | = | 0.4 /      | 1.0 =      | = | .40 X   | 49,718 =       | = | 0                 | 19,887           |
| D. HEALTH          | 0.0 (800:1) | 0.0 (800:1) | 0.4 (800:1) | = | 0.4 /      | 0.9 =      | = | .44 X   | 33,467 =       | = | 0                 | 14,725           |
| E. EDUCATION TECHS | 0.0 (100:1) | 0.0 (100:1) | 1.3 (250:1) | = | 1.3 /      | 0.2 =      | = | 6.50 X  | 3,822 =        | = | 0                 | 24,843           |
| F. LIBRARY TECHS   | 0.0 (500:1) | 0.0 (500:1) | 0.6 (500:1) | = | 0.6 /      | 1.0 =      | = | .60 X   | 17,258 =       | = | 0                 | 10,355           |
| G. CLERICAL        | 0.0 (200:1) | 0.0 (200:1) | 1.6 (200:1) | = | 1.6 /      | 3.0 =      | = | .53 X   | 85,102 =       | = | 0                 | 45,104           |
| H. SCHOOL ADMIN.   | 0.0 (305:1) | 0.0 (305:1) | 1.0 (315:1) | = | 1.0 /      | 1.7 =      | = | .59 X   | 112,760 =      | = | 0                 | 66,528           |

| 13 Other Support Costs (Per Pupil)  | K-8 | 9-12  | Elementary | Secondary |
|-------------------------------------|-----|-------|------------|-----------|
| A. Substitute Teachers -1/2 Day     | 33  | 33    | 0          | 10,709    |
| B. Supplies and Equipment           | 311 | 430   | 0          | 139,535   |
| C. Professional Development         | 52  | 52    | 0          | 16,874    |
| D. Instructional Leadership Support | 21  | 21    | 0          | 6,815     |
| E. Co- and Extra-Curricular Student | 30  | 102   | 0          | 33,099    |
| F. System Administration/Support    | 359 | 356   | 0          | 115,522   |
| G. Operations & Maintenance         | 956 | 1,136 | 0          | 368,632   |

| 14 Salary Benefits                         | Percentage | Elementary | Secondary |
|--|------------|------------|-----------|
| A. Teachers, Guidance, Librarians & Health | 19.00%     | 0          | 195,692   |
| B. Education & Library Technicians         | 36.00%     | 0          | 12,671    |
| C. Clerical                                | 29.00%     | 0          | 13,080    |
| D. School Administrators                   | 14.00%     | 0          | 9,314     |

|  |   |         |
|--|---|---------|
| 15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.93) | 0 | -99,277 |
| 16 Adjustment for Title I Revenues   | 0 | -68,375 |

|                 |   |          |
|-----------------|---|----------|
| 17 TOTALS       | 0 | 1931,080 |
| 18 E.P.S. RATES | 0 | 5,951    |

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A. OPERATING COST ALLOCATIONS

|   |                                     |                       |                       |       |               |   |              |
|---|-------------------------------------|-----------------------|-----------------------|-------|---------------|---|--------------|
| 19  | RESIDENT PUPILS                     | K-8                   | 9-12                  | TOTAL |               |   |              |
|   | APRIL 2004                          | 0.0                   | 281.0                 | 281.0 |               |   |              |
|   | OCTOBER 2004                        | 0.0                   | 305.0                 | 305.0 |               |   |              |
|   | APRIL 2005                          | 0.0                   | 285.0                 | 285.0 |               |   |              |
|   | OCTOBER 2005                        | 0.0                   | 278.0                 | 278.0 |               |   |              |
|   | APRIL 2006                          | 0.0                   | 279.0                 | 279.0 |               |   |              |
|   | OCTOBER 2006                        | 0.0                   | 289.0                 | 289.0 |               |   |              |
|   |                                     |                       |                       |       |               |   |              |
| 21  | BASIC COUNTS                        | AVG. CAL. YEAR PUPILS | DECLINING ENROLL. ADJ | X     | SAU EPS RATES | = |              |
|   | K-8 PUPILS                          | 0.0 +                 | 0.00                  | X     | 0.00          | = | 0.00         |
|   | 9-12 PUPILS                         | 284.0 +               | 2.16                  | X     | 5,951.00      | = | 1,702,938.16 |
|   | ADULT EDUC. COURSES AT .1           | 2.2                   |                       | X     | 5,951.00      | = | 13,092.20    |
|   | K-8 EQUIV. INSTR. PUPILS            | 0.000                 |                       | X     | 0.00          | = | 0.00         |
|   | 9-12 EQUIV. INSTR. PUPILS           | 0.250                 |                       | X     | 5,951.00      | = | 1,487.75     |
|   |                                     |                       |                       |       |               |   |              |
|   | WEIGHTED COUNTS                     | PUPILS                | WEIGHTS               | X     |               | = |              |
|   | K-8 DISADVANTAGED @ .5672           | 0.0                   | X .15                 | X     | 0.00          | = | 0.00         |
|   | 9-12 DISADVANTAGED @ .5672          | 161.1                 | X .15                 | X     | 5,951.00      | = | 143,805.92   |
|   | K-8 LIMITED ENGLISH PROF.           | 0.0                   | X .500                | X     | 0.00          | = | 0.00         |
|   | 9-12 LIMITED ENGLISH PROF.          | 3.0                   | X .500                | X     | 5,951.00      | = | 8,926.50     |
|   | TARGETED FUNDS                      | PUPILS                | WEIGHTS               | X     |               | = |              |
|   | K-8 STUDENT ASSESSMENT              | 0.0                   |                       | X     | 40.00         | = | 0.00         |
|   | 9-12 STUDENT ASSESSMENT             | 284.0                 |                       | X     | 40.00         | = | 11,360.00    |
|   | K-8 TECHNOLOGY RESOURCES            | 0.0                   |                       | X     | 87.00         | = | 0.00         |
|   | 9-12 TECHNOLOGY RESOURCES           | 284.0                 |                       | X     | 265.00        | = | 75,260.00    |
|   | K-2 PUPILS                          | 0.0                   | X .10                 | X     | 0.00          | = | 0.00         |
|   |                                     |                       |                       |       |               |   |              |
|   | ISOLATED SMALL SCHOOL ADJUSTMENT    |                       |                       |       |               | = |              |
|   | K-8 SMALL SCHOOL ADJUSTMENT         |                       |                       |       |               | = | 0.00         |
|   | 9-12 SMALL SCHOOL ADJUSTMENT        |                       |                       |       |               | = | 0.00         |
|   |                                     |                       |                       |       |               |   |              |
| OPERATING ALLOCATION                                |                                     |                       |                       |       |               |   | 1,956,870.53 |
| OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 % |                                     |                       |                       |       |               |   | 1,859,027.00 |
|   |                                     |                       |                       |       |               |   |              |
| 30  | ADJUSTED TOTAL OPERATING ALLOCATION |                       |                       |       |               |   | 1,859,027.00 |

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B. OTHER SUBSIDIZABLE COSTS

|    |  |           |   |         |   |              |
|----|--|-----------|---|---------|---|--------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2005-06                                     | 0.00      | X | 102.90% | = | 0.00         |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION   |           |   |         |   | 384,132.06   |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06                                  | 19,644.66 | X | 102.90% | = | 20,214.36    |
| 35 | TRANSPORTATION - EPS ALLOCATION  |           |   |         |   | 0.00         |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2006-07                                     |           |   |         |   | 18,234.00    |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS   |           |   |         |   | 422,580.42   |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) |           |   |         |   | 2,281,607.42 |

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 2006-07                       |           |  |          |  | 0.00         |
| 43A | APPROVED LEASE PURCHASES FOR 2006-07              |           |  |          |  | 0.00         |
| 44  | INSURED VALUE FACTOR FOR 2005-06                  |           |  |          |  | 0.00         |
| 47  | TOTAL DEBT SERVICE ALLOCATION                     |           |  |          |  | 0.00         |
| 48  | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) |           |  |          |  | 2,281,607.42 |

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

|               | AVG. CAL. YEAR PUPILS | 2006 STATE VALUATION | X | MILL EXPECTATION | = | LOCAL CONTRIBUTION  | OR | TOTAL ALLOCATION    |  | LOCAL CONTRIBUTION  |                |              |
|---------------|-----------------------|----------------------|---|------------------|---|---------------------|----|---------------------|--|---------------------|----------------|--------------|
| FRANKLIN      | 58.0 20.64%           | 30,828,375           |   | 7.44             | = | 229,363.11          |    | 470,923.77          |  | 229,363.11          | 13.62%         | 7.44M        |
| GOULDSBORO    | 82.5 29.36%           | 114,887,160          |   | 7.44             | = | 854,760.47          |    | 669,879.94          |  | 669,879.94          | 39.77%         | 5.83M        |
| SORRENTO      | 8.0 2.85%             | 26,400,495           |   | 7.44             | = | 196,419.68          |    | 65,025.81           |  | 65,025.81           | 3.86%          | 2.46M        |
| STEBEN        | 62.0 22.06%           | 53,674,440           |   | 7.44             | = | 399,337.83          |    | 503,322.60          |  | 399,337.83          | 23.71%         | 7.44M        |
| SULLIVAN      | 59.0 21.00%           | 30,552,000           |   | 7.44             | = | 227,306.88          |    | 479,137.56          |  | 227,306.88          | 13.50%         | 7.44M        |
| WINTER HARBOR | 11.5 4.09%            | 23,764,290           |   | 7.44             | = | 176,806.31          |    | 93,317.74           |  | 93,317.74           | 5.54%          | 3.93M        |
| <b>TOTAL</b>  | <b>281.0</b>          | <b>280,106,760</b>   |   |                  |   | <b>2,083,994.28</b> |    | <b>2,281,607.42</b> |  | <b>1,684,231.31</b> | <b>100.00%</b> | <b>6.01M</b> |

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| E. TOTALS AND ADJUSTMENTS   | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION  | STATE<br>CONTRIBUTION  |
|---|---------------------|------------------------|------------------------|
| 49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                              | 2,281,607.42        | 1,684,231.31           | 597,376.11             |
| 49D MINIMUM SPECIAL ED ADJUSTMENT FOR TOWNS IN A SAD/CSD                        |                     | 117,129.00-            | 117,129.00             |
| 50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS                           | 2,281,607.42        | 1,567,102.31           | 714,505.11             |
| 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                   |
| 58F EPS TRANSITION ADJUSTMENT PER 20-A MRSA SECTION 15686                       |                     |                        | 0.00                   |
| 58G LIMITATION OF INCREASES ADJUSTMENT - 15%                                    |                     |                        | 66,082.82-             |
| 59A MINIMUM TEACHER SALARY ADJUSTMENT   |                     |                        | 3,600.00               |
| 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                            |                     |                        | 652,022.29             |
| 61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):          |                     | LOCAL SHARE % = 73.82% | STATE SHARE % = 26.18% |
| 62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): |                     | LOCAL SHARE % = 71.42% | STATE SHARE % = 28.58% |
| 63 FYI: 100% E.P.S. TOTAL ALLOCATION  | 2,379,450.95        |                        |                        |

| F. ADJUSTED LOCAL CONTRIBUTIONS BY TOWN | MSE ADJ.<br>LINE 49D | TOTAL<br>ALLOCATION | LOCAL<br>CONTRIBUTION | PERCENT | MILLS |
|---|----------------------|---------------------|-----------------------|---------|-------|
| FRANKLIN                                |                      | 470,923.77          | 229,363.11            | 14.64%  | 7.44  |
| GOULDSBORO                              | 94,736.00            | 669,879.94          | 575,143.94            | 36.70%  | 5.01  |
| SORRENTO                                | 9,196.00             | 65,025.81           | 55,829.81             | 3.56%   | 2.11  |
| STEBEN                                  |                      | 503,322.60          | 399,337.83            | 25.48%  | 7.44  |
| SULLIVAN                                |                      | 479,137.56          | 227,306.88            | 14.50%  | 7.44  |
| WINTER HARBOR                           | 13,197.00            | 93,317.74           | 80,120.74             | 5.12%   | 3.37  |
| TOTAL                                   | 117,129.00           | 2,281,607.42        | 1,567,102.31          | 100.00% | 5.59  |