

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOOSABEC CSD

2007-08

917 - 103

1. COMPUTATION OF E.P.S. RATES

	K-5	6-8	K-8	9-12	TOTAL
9 ATTENDING PUPILS (APRIL 2006)	0	0	0	84	84
10 ATTENDING PUPILS (OCTOBER 2006)	0	0	0	82	82
11 AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2006	0.0	0.0	0.0 (0%)	83.0 (100%)	83.0

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	0.0 (17:1)	0.0 (16:1)	5.5 (15:1)	=	5.5 /	9.0 =	=	.61 X	402,893 =	=	0	245,765
B. GUIDANCE	0.0 (350:1)	0.0 (350:1)	0.3 (250:1)	=	0.3 /	0.0 =	=	.30 X	0 =	=	0	8,826
C. LIBRARIANS	0.0 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	0	2,942
D. HEALTH	0.0 (800:1)	0.0 (800:1)	0.1 (800:1)	=	0.1 /	0.0 =	=	.10 X	0 =	=	0	3,675
E. EDUCATION TECHS	0.0 (100:1)	0.0 (100:1)	0.3 (250:1)	=	0.3 /	1.0 =	=	.30 X	17,829 =	=	0	5,349
F. LIBRARY TECHS	0.0 (500:1)	0.0 (500:1)	0.2 (500:1)	=	0.2 /	0.0 =	=	.20 X	0 =	=	0	2,596
G. CLERICAL	0.0 (200:1)	0.0 (200:1)	0.4 (200:1)	=	0.4 /	1.0 =	=	.40 X	26,779 =	=	0	10,712
H. SCHOOL ADMIN.	0.0 (305:1)	0.0 (305:1)	0.3 (315:1)	=	0.3 /	0.9 =	=	.33 X	56,131 =	=	0	18,523

13 Other Support Costs (Per Pupil)	K-8	9-12	Elementary	Secondary
A. Substitute Teachers -1/2 Day	33	33	0	2,739
B. Supplies and Equipment	311	430	0	35,690
C. Professional Development	52	52	0	4,316
D. Instructional Leadership Support	21	21	0	1,743
E. Co- and Extra-Curricular Student	30	102	0	8,466
F. System Administration/Support	359	356	0	29,548
G. Operations & Maintenance	956	1,136	0	94,288

14 Salary Benefits	Percentage	Elementary	Secondary
A. Teachers, Guidance, Librarians & Health	19.00%	0	49,630
B. Education & Library Technicians	36.00%	0	2,860
C. Clerical	29.00%	0	3,106
D. School Administrators	14.00%	0	2,593

15 Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84) 0 -57,490
 16 Adjustment for Title I Revenues 0 0

17 TOTALS 0 475,876
 18 E.P.S. RATES 0 5,733

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOOSABEC CSD

2007-08

917 - 103

=====

A. OPERATING COST ALLOCATIONS

```
-----
```

19	RESIDENT PUPILS	K-8	9-12	TOTAL		
	APRIL 2004	0.0	94.0	94.0		
	OCTOBER 2004	0.0	87.0	87.0		
	APRIL 2005	0.0	84.0	84.0		
	OCTOBER 2005	0.0	82.0	82.0		
	APRIL 2006	0.0	83.0	83.0		
	OCTOBER 2006	0.0	82.0	82.0		
21	BASIC COUNTS	AVG. CAL.	DECLINING	X	SAU	
		YEAR PUPILS	ENROLL. ADJ	X	EPS RATES	
	K-8 PUPILS	0.0 +	0.00	X	0.00	= 0.00
	9-12 PUPILS	82.5 +	2.83	X	5,733.00	= 489,196.89
	ADULT EDUC. COURSES AT .1	0.0		X	5,733.00	= 0.00
	K-8 EQUIV. INSTR. PUPILS	0.000		X	0.00	= 0.00
	9-12 EQUIV. INSTR. PUPILS	0.000		X	5,733.00	= 0.00
	WEIGHTED COUNTS	PUPILS	WEIGHTS	X		
	K-8 DISADVANTAGED @ .6104	0.0	X .15	X	0.00	= 0.00
	9-12 DISADVANTAGED @ .6104	50.4	X .15	X	5,733.00	= 43,341.48
	K-8 LIMITED ENGLISH PROF.	0.0	X .500	X	0.00	= 0.00
	9-12 LIMITED ENGLISH PROF.	0.0	X .500	X	5,733.00	= 0.00
	TARGETED FUNDS	PUPILS	WEIGHTS	X		
	K-8 STUDENT ASSESSMENT	0.0		X	40.00	= 0.00
	9-12 STUDENT ASSESSMENT	82.5		X	40.00	= 3,300.00
	K-8 TECHNOLOGY RESOURCES	0.0		X	87.00	= 0.00
	9-12 TECHNOLOGY RESOURCES	82.5		X	265.00	= 21,862.50
	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					= 118,063.19
	OPERATING ALLOCATION					675,764.06
	OPERATING ALLOCATION WITH EPS TRANSITION AT 95.00 %					641,975.85
30	ADJUSTED TOTAL OPERATING ALLOCATION					641,975.85

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOOSABEC CSD

2007-08

917 - 103

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2005-06	912.53	X	102.90%	=	938.99
32	SPECIAL EDUCATION - EPS ALLOCATION					68,214.83
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2005-06	0.00	X	102.90%	=	0.00
35	TRANSPORTATION - EPS ALLOCATION					16,243.13
36	TRANSPORTATION (BUS PURCHASES) FOR 2006-07					30,688.30
39	TOTAL OTHER SUBSIDIZABLE COSTS					116,085.25
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					758,061.10

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				2,577.35
44	INSURED VALUE FACTOR FOR 2005-06				0.00
47	TOTAL DEBT SERVICE ALLOCATION				2,577.35
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				760,638.45

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
	AVG. CAL. YEAR PUPILS		2006 STATE VALUATION X	MILL EXPECTATION =	LOCAL CONTRIBUTION	OR	TOTAL ALLOCATION		
BEALS	26.5 32.52%		18,517,360	7.44	137,769.15		247,359.62	137,769.15	30.03% 7.44M
JONESPORT	55.0 67.48%		43,149,580	7.44	321,032.87		513,278.83	321,032.87	69.97% 7.44M
TOTAL	81.5		61,666,940		458,802.02		760,638.45	458,802.02	100.00% 7.44M

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

MOOSABEC CSD

2007-08

917 - 103

E. TOTALS AND ADJUSTMENTS		TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	760,638.45	458,802.02	301,836.43
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	760,638.45	458,802.02	301,836.43
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%			0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT			0.00
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			301,836.43
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 60.32%	STATE SHARE % = 39.68%	
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 60.32%	STATE SHARE % = 39.68%	
63	FYI: 100% E.P.S. TOTAL ALLOCATION	794,426.66		