

LOUISIANA DEPARTMENT OF EDUCATION

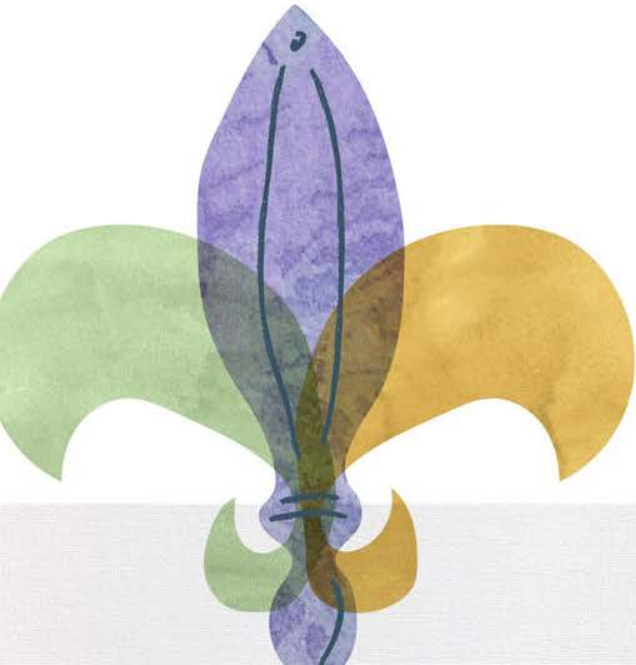


**70% Instructional Expenditure
Requirement
June 2022**

Agenda



- 70% Instructional Expenditure Requirement Defined
- Instructional and Non-instructional Expenditures Defined
- Common Reporting Errors
- Annual Report on School System Compliance
- Required Actions for Non-compliance



70% Instructional Expenditure Requirement Defined

70% Expenditure Requirement Defined

- The State Board of Elementary and Secondary Education and the Legislature agreed in 1999-2000 that there should be some measure to provide for an appropriate accountability of state funds allocated and appropriated through the Minimum Foundation Program (MFP) formula.
- This requirement was designed to provide city, parish, or local public school systems or other public schools flexibility in determining specific expenditures while still requiring accountability for spending millions of dollars.

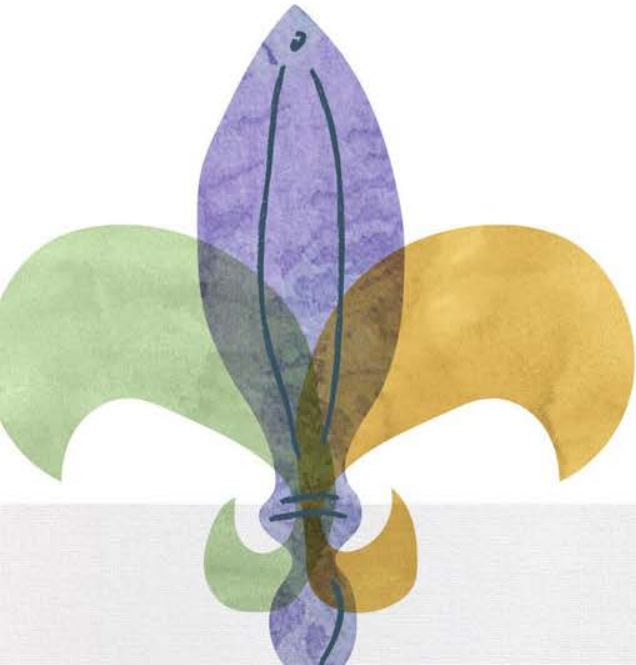
70% Expenditure Requirement Defined

- The 70% expenditure requirement states that city, parish, or local public school systems or other public schools must ensure that:
 - at a minimum **70% of the city, parish, or local public school system or other public school general fund expenditures are in the areas of instruction and school administration at the school building level.**
- The basic purpose of the 70% evaluation is to determine what percentage of General Fund Expenditures the school/district/agency has expended on School Building-Level Instruction and Instructional Support.

70% Expenditure Requirement Defined

- Compliance with this expenditure requirement is calculated annually.
- Once the 70% instructional expenditure requirement calculation is complete the results for all school systems and are reported to BESE.
- This evaluation and reporting process usually occurs in late spring or summer.





Instructional Expenditures Defined

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- Instructional Expenditures are defined in Bulletin 1929, Louisiana Accounting and Uniform Government Handbook (LAUGH) and include the categories of:
 - Instruction,
 - Pupil and Instructional Support, and
 - School Administration

Instructional Expenditures Defined

- Instruction is defined as activities dealing directly with the interaction between teachers and students including, but not limited to,
 - teacher and teacher aide salaries,
 - employee benefits,
 - purchased professional and technical services,
 - textbooks and instructional materials and supplies, and
 - instructional equipment.

Instructional Expenditures Defined

- Pupil Support activities are designed to assess and improve the well-being of students and to supplement the teaching process, including:
 - attendance and social work,
 - guidance,
 - health and psychological activities.

Instructional Expenditures Defined

- Instructional Support activities are associated with assisting the instructional staff with the content and process of providing learning experiences for students including:
 - activities of improvement of instruction
 - instruction and curriculum development
 - instructional staff training
 - library/media
 - instructional related technology

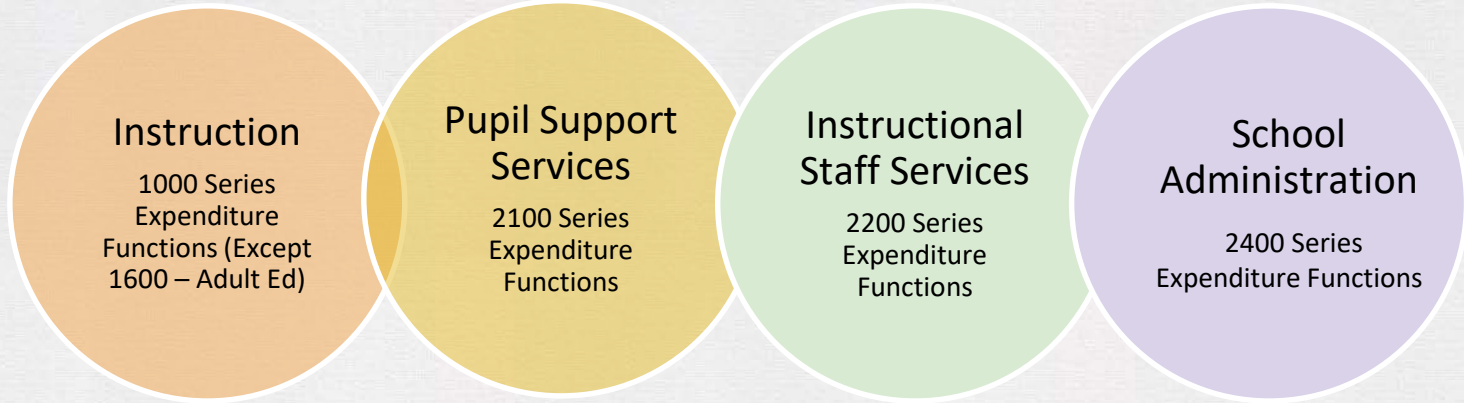
Instructional Expenditures Defined

- School administration shall include:
 - activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school,
 - evaluate the staff members of the school,
 - assign duties to staff members,
 - supervise and maintain the records of the school, and
 - coordinate school instructional activities with those of the school system.
 - activities may also include the work of clerical staff in support of the teaching and administrative duties.

Instructional Expenditures Defined

- Data from the Annual Financial Report (AFR) submitted by school systems to the LDOE is utilized to make the calculations necessary to measure compliance with the requirement.
- The AFR data is reported using Function Codes which are categories of expenditures.
- By using the Function codes, the AFR data aligns with definitions of Instruction, Pupil and Instructional Staff Support, and School Administration among others.

Instructional Expenditures Defined



Which Expenditures are Instructional?

AFR 70% Evaluation Allocation Process For General Fund Current Expenditures

Expenditures allocated to school vs non-school sites per guide (following pages) using percentages developed from PEP salaries, PEP staff counts, and SIS student counts.

	Functional Area	Group Code	Function Code	Functional Program Description	Schools & Education Sites	Central Office & Other Admin Sites
Instructional-Related	Instruction	1211	11xx	Regular Programs		
		1212	12xx	Special Education Programs		
		1213	13xx	Career & Technical Education Programs		
		1214	14xx	Other Instructional Programs		
		1217	15xx	Special Programs		
	Pupil & Instr Spt	1221	21xx	Pupil Support Programs		
		1222	22xx	Instructional Staff Services		
	Sch Admin	1223	24xx	School Administration		

Which Expenditures are Non-Instructional?

Non-Instructional	Support	1231	23xx	General Administration		
		1232	25xx	Business Services		
		1233	26xx	Operations & Maintenance of Plant Services		
		1234	27xx	Student Transportation Services		
		1235	28xx	Central Services		
		1241	31xx	Food Service Operations		
		1251	32xx	Enterprise Operations		
		1261	33xx	Community Service Operations		

Excluded - Not Part of Current Expenditures:

1271	4xx	Facility Acquisition & Construction Services
1281	51xx	Debt Services

Excludes all Property (Object 7xx)

70% Evaluation excludes Adult Education (Functions 16xx, 2216, and 2236) and Instructional Non-Public Expenditures (Function 1xxx, Object 895)

Instructional Expenditures Defined

- The AFR data is also reported using Object Codes which are types of expenditures.
- Instructional expenditures may include:
 - Salaries
 - Benefits
 - Purchased Professional and Technical Services
 - Textbooks, Instructional Materials, and Supplies
 - Instructional Equipment

What expenses are Instructional?

- Exp. Object 100: Teachers and Teacher Aides Salaries
- Exp. Object 200: Teachers and Teacher Aides Benefits
- Exp. Object 300: Purchased Professional and Technical Services
- Exp. Object 600: Textbooks, Instructional Materials, and Supplies
- Exp. Object 700: Instructional Equipment

Instruction –
Activities dealing directly with the interaction between teachers and students



General Fund Expenditures Defined

General Fund Expenditures Defined

- Schools systems report expenditures supported by MFP, other state funds (ex: EEF), and local revenue funds in the General Fund.
- The calculation of General Fund Expenditures consists of all expenditures from the General Fund column excluding:
 - Equipment (Object = 730 thru 739) and
 - Facility Acquisition/Construction or Debt Service (i.e., Function = 4000 & 5000-Series).
- The net expenditures are referred to as “current” expenditures since equipment/property and FACS are excluded.

General Fund Expenditures Defined

- Exceptions:
 - General Fund expenditures for Transportation and Textbooks are reduced by the amounts of General Fund revenues the school system may have received for Non-Public Transportation or Non-Public Textbooks; and
 - General Fund expenditures are reduced by Adult Education Instructional (Function = 1600) expenditures.]



70% Calculations

70% Calculations

- Once the all AFR data is reported by all school systems in late fall, the system is closed.
- Calculations to measure compliance with the 70% Requirement are performed directly with the AFR data reported.
- Actual expenditures reported in the applicable Object/Function codes are prorated between the school site and the central office based on the most recent October 1 student base count and staffing data, such as salaries and staff counts.
- The evaluation process depends upon where the school/district/agency reports its fiscal data within the structure of the AFR.

70% Calculations

The formula used to compute a local school system's compliance with the seventy-percent requirement is as follows:

Seventy-Percent Test: (Instructional Expenditures at the School Building Level)

DIVIDED BY

(Total Current General Fund Expenditures)

Identifying Common Coding Errors

Each School System and Charter are provided a 70% Instructional Expenditure Summary Report detailing allowable instructional expenditures and the percent of each at the school building level.

This can be used as a guide for areas for review and adjustments.



70% Calculations

- In the report entitled “Distribution of General Fund Current Expenditures” the General Fund Current Expenditures are summarized by various Function Code-Series.
- The Function Code-Series which qualify as Instruction Pupil Support, Instructional Support and School Administration are highlighted in blue.
- The percent resulting from the evaluation is in the column entitled “Percent of Total.”

Distribution of General Fund Current Expenditures		Current Expenditures			Percent of Total General Fund Current Expenditures			Percent of Total
		General Fund	School Building Level	Central Office/Other	General Fund	School Building Level	Central Office/Other	70% Requirement School Building Level
1000	Instruction Minus Non-Public Expenditures	\$49,181,732	\$48,919,376	\$262,356	63.91%	63.57%	0.34%	
1600	Excluding Adult Education	(\$31,786)	(\$31,786)	\$0	-0.04%	-0.04%	0.00%	
1XXX	Instruction Minus Adult Ed & Non-Public Expenditures	\$49,149,946	\$48,887,590	\$262,356	63.87%	63.53%	0.34%	63.53%
2000	Support Services Minus Adult Ed	\$27,361,887	\$21,449,138	\$5,912,749	35.56%	27.87%	7.68%	
2100	Pupil Support Programs	\$3,924,900	\$2,343,481	\$1,581,419	5.10%	3.05%	2.05%	3.05%
2200	Instructional Staff Services (Excluding Adult Ed)	\$2,377,464	\$1,987,517	\$389,947	3.09%	2.58%	0.51%	2.58%
2300	General Administration	\$1,380,615	\$0	\$1,380,615	1.79%	0.00%	1.79%	
2400	School Administration	\$5,401,307	\$5,401,307	\$0	7.02%	7.02%	0.00%	7.02%
2500 & 2800	Business Services & Central Services	\$1,666,005	\$65,658	\$1,600,347	2.16%	0.09%	2.08%	
2600	Plant Operations and Maintenance	\$8,039,286	\$7,116,650	\$922,636	10.45%	9.25%	1.20%	
2700	Student Transportation	\$4,572,310	\$4,534,525	\$37,785	5.94%	5.89%	0.05%	
3000	Non-Instructional	\$443,329	\$442,128	\$1,201	0.58%	0.57%	0.00%	
3100	Food Service	\$431,829	\$431,754	\$75	0.56%	0.56%	0.00%	
3200	Enterprise Operations	\$0	\$0	\$0	0.00%	0.00%	0.00%	
3300	Community Services	\$11,500	\$10,374	\$1,126	0.01%	0.01%	0.00%	
4000	Facility Acquisition and Construction	\$0	\$0	\$0	0.00%	0.00%	0.00%	
5000	Debt Service	\$0	\$0	\$0	0.00%	0.00%	0.00%	
TOTAL Current Expenditures Minus Adult Ed & Non-Public Exp.		\$76,955,162	\$70,778,856	\$6,176,306	100.00%	91.97%	8.03%	76.17%

Source: FY 2019-2020 AFR data. Where applicable, entries pro-rated between school building and central office using percent calculated from 2019-2020 end-of-year PEP and Oct 2019 SIS files.

70% Calculations

- Other reports provided to the school systems by the LDOE identify the more specific calculations for measuring compliance.
- These reports include:
 - Funds Proration
 - Salary Distribution
 - Staff Student Distribution

Funds Proration.xlsx

provides a line-by-line item account of how each expenditure is allocated and the basis for that allocation.

Year	LEA	SiteCode	Item Code	AFR Object Code	AFR Function Code	Item Group Code	Capitol Outlay Flag	Code	Orig Salaries or Benefits	Prorated Benefits	Gen Fund Amt	Matched ?	Prorate School	Prorate Cen
2019	001	1	0006100		3255	1122		Sch			39,487	Y	39,487	-
2019	001	1	0045810	339	2830	1235	N	Cen			23,918	Y	-	23,918
2019	001	1	0046250	110	2846	1235	N	S	151,353	49,152	200,505	Y	-	200,505
2019	001	1	0046240	110	2845	1235	N	S	58,235	18,912	77,147	Y	-	77,147
2019	001	1	0046230	118	2844	1235	N	S	74,734	24,270	99,004	Y	-	99,004
2019	001	1	0046200	111	2840	1235	N	S	40,385	13,115	53,500	Y	-	53,500
2019	001	1	0046060	231	2830	1235	N	S	29,102		-	Y	-	-
2019	001	1	0046045	225	2830	1235	N	S	1,455		-	Y	-	-
2019	001	1	0046025	210	2830	1235	N	S	17,549		-	Y	-	-
2019	001	1	0045905	610	2830	1235	N	E			2,075	Y	-	2,075
2019	001	1	0045895	615	2830	1235	N	E			1,178	Y	-	1,178
2019	001	1	0045870	582	2830	1235	N	E			1,639	Y	-	1,639
2019	001	1	0045820	300	2830	1235	N	Cen			21,431	Y	-	21,431
2019	001	1	0046365	582	2840	1235	N	E			6,184	Y	-	6,184
2019	001	1	0045775	114	2830	1235	N	S	27,289	8,862	36,151	Y	-	36,151
2019	001	1	0045745	111	2831	1235	N	S	83,692	27,179	110,871	Y	-	110,871
2019	001	1	0045255	270	2810	1235	N	S	11,937		-	Y	-	-
2019	001	1	0045245	260	2810	1235	N	S	427		-	Y	-	-
2019	001	1	0045205	231	2810	1235	N	S	25,417		-	Y	-	-
2019	001	1	0045190	225	2810	1235	N	S	1,232		-	Y	-	-
2019	001	1	0045170	210	2810	1235	N	S	18,996		-	Y	-	-
2019	001	1	0044945	111	2810	1235	N	S	96,340	31,287	127,627	Y	-	127,627
2019	001	1	0044300	233	2730	1234	N	S	54,244		-	Y	-	-
2019	001	1	0044290	231	2730	1234	N	S	3,060		-	Y	-	-
2019	001	1	0044275	225	2730	1234	N	S	2,153		-	Y	-	-
2019	001	1	0045860	540	2830	1235	N	Cen			3,381	Y	-	3,381
2019	001	1	0048630	231	3100	1241	N	S	5,537		-	Y	-	-
2019	001	1	0049115	800	3300	1261	N	E			11,500	Y	10,374	1,126
2019	001	1	0048680	270	3100	1241	N	S	377,732		-	Y	-	-

70% Calculations

- Salary Distribution AFR Salaries (Object 100-Series) and Benefits (Object 200-Series) within each Function-Series are distributed between School Building Level and Central Office/Other using percentages derived from staff salaries reported by the district in the PEP

Salary Distribution.xlsx provides proration percentages by functional area based on PEP general fund salaries used to allocate AFR salaries, benefits, and certain other expenditures.

Sch Year	PP	LEA	SiteCode	AFR Group Code	Group Code Text	Fund Code	PEP Total Salary	PEP Sch Salary	% PEP Sch Salary	PEP Cen Salary	% PEP Cen Salary
2019	9	001	1	1211	Regular Programs	01	22,950,680	22,822,385	99.44%	128,295	0.56%
2019	9	001	1	1212	Special Education Programs	01	3,860,752	3,832,633	99.27%	28,119	0.73%
2019	9	001	1	1213	Vocational Education Programs	01	870,274	870,274	100.00%	-	0.00%
2019	9	001	1	1214	Other Instructional Programs	01	52,784	52,784	100.00%	-	0.00%
2019	9	001	1	1217	Special Programs	01	174,725	174,725	100.00%	-	0.00%
2019	9	001	1	1221	Pupil Support Programs	01	2,163,572	1,253,313	57.93%	910,259	42.07%
2019	9	001	1	1222	Instructional Staff Services	01	2,331,326	1,943,411	83.36%	387,915	16.64%
2019	9	001	1	1223	School Administration	01	4,233,299	4,233,299	100.00%	-	0.00%
2019	9	001	1	1231	General Administration	01	300,524	-	0.00%	300,524	100.00%
2019	9	001	1	1232	Business Services	01	500,259	-	0.00%	500,259	100.00%
2019	9	001	1	1233	Operations & Maintenance of Plant Services	01	1,912,115	1,278,299	66.85%	633,816	33.15%
2019	9	001	1	1234	Student Transportation Services	01	758,226	564,502	74.45%	193,724	25.55%
2019	9	001	1	1235	Central Services	01	195,392	-	0.00%	195,392	100.00%
2019	9	001	1	1241	Food Service Operations	01	55,829	55,829	100.00%	-	0.00%

Staff-Student Distribution.xlsx provides proration percentages by functional area based on PEP staff full-time equivalents (FTE) and separate percentages comprised of staff FTE and SIS student counts. These percentages are applied as indicated in the funds proration document.

Year	LEA	SiteCode	AFR Group Code	Staff FTE	FTE School	% FTE School	FTE Other	% FTE Other	Total Staff/ Student	Staff/ Student Sch	% Staff/ Student Sch	Staff/ Student Other	% Staff/ Student Other
2019	1	1	1211	550	547	99.55%	2	0.45%	10,394	10,391	99.98%	2	0.02%
2019	1	1	1212	127	127	99.60%	1	0.40%	9,971	9,971	99.99%	1	0.01%
2019	1	1	1213	16	16	100.00%	-	0.00%	9,860	9,860	100.00%	-	0.00%
2019	1	1	1214	1	1	100.00%	-	0.00%	9,845	9,845	100.00%	-	0.00%
2019	1	1	1217	86	85	98.84%	1	1.16%	9,930	9,929	99.99%	1	0.01%
2019	1	1	1221	75	47	63.02%	28	36.98%	9,919	9,891	99.72%	28	0.28%
2019	1	1	1222	60	38	62.97%	22	37.03%	9,904	9,882	99.78%	22	0.22%
2019	1	1	1223	91	91	100.00%	-	0.00%	9,935	9,935	100.00%	-	0.00%
2019	1	1	1231	4	-	0.00%	4	100.00%	9,848	9,844	99.96%	4	0.04%
2019	1	1	1232	15	1	6.89%	14	93.11%	9,859	9,845	99.86%	14	0.14%
2019	1	1	1233	86	64	73.92%	23	26.08%	9,930	9,908	99.77%	23	0.23%
2019	1	1	1234	45	33	74.80%	11	25.20%	9,889	9,877	99.89%	11	0.11%
2019	1	1	1235	5	-	0.00%	5	100.00%	9,849	9,844	99.95%	5	0.05%
2019	1	1	1241	129	119	92.81%	9	7.19%	9,973	9,963	99.91%	9	0.09%
2019	1	1	1261	10	9	90.21%	1	9.79%	9,854	9,853	99.99%	1	0.01%



Identifying Common Coding Errors

Identifying Common Coding Errors

Instructional Expenditure Considerations:

- Are allowable reimbursements for grants requested in a timely manner and reconciled accurately?
- Are personnel expenses for aides, nurses or counselors that may have an office at Central Office but work in the field at multiple schools coded properly to reflect instructional focus?
- Do other Central Office personnel participate in instructional activities?

Identifying Common Coding Errors

- Is it possible to cost share non-instructional expenses (transportation, food services, etc.) to improve the expenditure ratio?
- Are special local revenues classified properly?

Most Common Coding Error

Miscoding Personnel

Example:

Jane Smith provides support to teachers in classrooms throughout the District. Her office is in the Central Office building so she has been coded as “Central Office” personnel.

Jane provides instructional support and should be coded as “Instructional” and a percentage of her salary charged to each school she assists.

Using the data provided by the LDOE, School Systems can identify these types of miscoding issues.

Identifying Common Coding Errors

- The LDOE will also provide information to assist School Systems and Charters in identifying possible errors in materials, resources or personnel coding.
- The data will be provided in the EdFin FTP site for each school system.





Annual Report on Compliance with 70% Requirement

Annual Report on Compliance

- Each year the annual report to BESE includes the following:
 - Report summarizing the scores of each school system for the most recent calculation.
 - Report summarizing the scores of each school system for the last 5 years.
 - Responses from school systems not meeting the requirement in the most recent measurement as to the cause of the failure.

Reporting Requirement Status

Each year the LDOE publishes a list of all School Systems and Charters that either “Met” or “Did Not Meet” the 70% Instructional Expenditure Requirement.

70% Instructional Requirement Summary

70% Instructional and above

Below State Performance Score 77.1

N/A - LEA not issued public report card or letter grade

School System		Percent Instructional at School Building Level	Accountability Scores	
		FY2019-20	FY2019-20	
		1	2	
Met 70% Instructional Requirement:				
1	Acadia Parish School District	76.17%	81.0	B
2	Allen Parish School District	77.25%	86.6	B
3	Ascension Parish School District	73.29%	92.3	A
4	Assumption Parish School District	71.50%	80.5	B
6	Beauregard Parish School District	74.00%	82.8	B
7	Bienville Parish School District	86.67%	79.1	B
8	Bossier Parish School District	75.12%	83.2	B
9	Caddo Parish School District	70.24%	71.7	C
10	Calcasieu Parish School District	71.86%	81.7	B
11	Caldwell Parish School District	70.32%	79.8	B
12	Cameron Parish School District	69.61%	90.5	A
14	Claiborne Parish School District	72.05%	70.6	C
15	Concordia Parish School District	77.66%	69.7	C
16	DeSoto Parish School District	74.74%	88.3	B
17	East Baton Rouge Parish School District	71.71%	69.1	C
19	East Feliciana Parish School District	72.88%	70.6	C
20	Evangeline Parish School District	72.61%	76.8	B
22	Grant Parish School District	73.62%	79.2	B
23	Iberia Parish School District	74.25%	81.0	B
24	Iberville Parish School District	77.46%	77.0	B
25	Jackson Parish School District	69.89%	69.0	C
26	Jefferson Parish School District	74.29%	71.5	C
27	Jefferson Davis Parish School District	75.65%	86.3	B
29	Lafourche Parish School District	75.39%	92.5	A
30	LaSalle Parish School District	75.65%	85.5	B
31	Lincoln Parish School District	73.14%	88.9	B

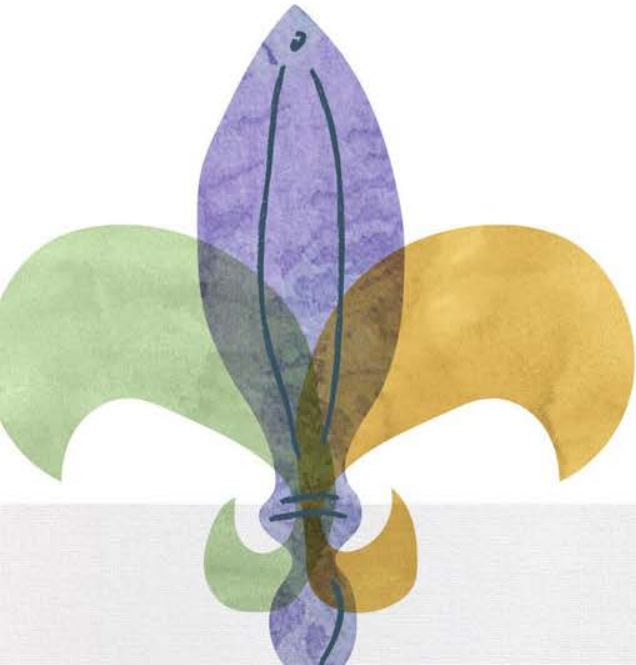
Published List - 5 Year Summary

		Seventy Percent Instructional Requirement By School Systems and Schools For Fiscal Year 2019-2020 (General Fund)						Seventy Percent Instructional Requirement* 2015-2016 through 2019-2020				
School System		October 1, 2019 Elementary/ Secondary Membership	School Building-Level Instructional Expenditures 2019-2020	Central Office/Other Expenditures 2019-2020	Total General Fund (Current Expenditures)	Per Pupil General Fund (Current Expenditures)	Percent at School Building Level Instructional	70% 2015-2016	70% 2016-2017	70% 2017-2018	70% 2018-2019	70% 2019-2020
		1	2	3	4	5	6	7	8	9	10	11
1	Acadia Parish School District	9,638	\$58,619,895	\$18,335,267	\$76,955,162	\$7,985	76.17%	76.50%	76.14%	76.74%	77.02%	76.17%
2	Allen Parish School District	4,176	\$31,308,606	\$9,220,628	\$40,529,234	\$9,705	77.25%	75.83%	76.21%	76.30%	76.72%	77.25%
3	Ascension Parish School District	23,052	\$174,013,461	\$63,406,081	\$237,419,542	\$10,299	73.29%	73.97%	74.83%	75.14%	74.59%	73.29%
4	Assumption Parish School District	3,232	\$23,126,223	\$9,220,435	\$32,346,658	\$10,008	71.49%	70.09%	71.23%	70.73%	70.38%	71.50%
5	Avoyelles Parish School District	5,009	\$27,468,806	\$12,424,196	\$39,893,002	\$7,964	68.86%	71.14%	65.78%	71.87%	69.78%	68.86%
6	Beauregard Parish School District	5,858	\$42,429,713	\$14,908,003	\$57,337,716	\$9,788	74.00%	73.53%	73.53%	73.29%	73.46%	74.00%
7	Bienville Parish School District	2,171	\$12,096,843	\$1,861,115	\$13,957,958	\$6,429	86.67%	91.88%	78.75%	83.82%	82.96%	86.67%
8	Bossier Parish School District	22,433	\$169,584,001	\$56,182,886	\$225,766,887	\$10,064	75.11%	75.62%	75.25%	75.99%	75.13%	75.12%
9	Caddo Parish School District	36,910	\$277,703,349	\$117,660,139	\$395,363,488	\$10,712	70.24%	71.32%	70.32%	69.97%	70.01%	70.24%
10	Calcasieu Parish School District	31,148	\$251,398,403	\$98,469,300	\$349,867,703	\$11,232	71.86%	73.31%	71.89%	72.60%	71.88%	71.86%
11	Caldwell Parish School District	1,648	\$10,199,142	\$4,303,959	\$14,503,101	\$8,800	70.32%	70.63%	69.61%	69.70%	69.64%	70.32%
12	Cameron Parish School District	1,324	\$16,465,022	\$7,187,299	\$23,652,321	\$17,864	69.61%	67.00%	68.30%	69.25%	68.76%	69.61%
13	Catahoula Parish School District	1,143	\$7,667,406	\$3,657,340	\$11,324,746	\$9,908	67.70%	71.30%	71.79%	69.91%	68.07%	67.71%
14	Claiborne Parish School District	1,643	\$11,292,212	\$4,380,406	\$15,672,618	\$9,539	72.05%	72.85%	72.12%	72.47%	71.30%	72.05%
15	Concordia Parish School District	3,309	\$24,663,153	\$7,095,956	\$31,759,109	\$9,598	77.66%	75.75%	75.29%	76.88%	76.54%	77.66%
16	DeSoto Parish School District	4,940	\$45,959,627	\$15,537,495	\$61,497,122	\$12,449	74.73%	74.70%	74.33%	73.74%	75.42%	74.74%
17	East Baton Rouge Parish School District	41,216	\$292,642,826	\$115,461,817	\$408,104,643	\$9,902	71.71%	72.17%	71.37%	71.77%	71.60%	71.71%
18	East Carroll Parish School District	903	\$6,221,386	\$3,305,938	\$9,527,324	\$10,551	65.30%	64.98%	65.71%	65.34%	65.20%	65.30%
19	East Feliciana Parish School District	1,757	\$13,367,280	\$4,975,006	\$18,342,286	\$10,440	72.88%	64.97%	72.76%	73.64%	68.86%	72.88%
20	Evangeline Parish School District	5,634	\$35,511,592	\$13,397,555	\$48,909,147	\$8,681	72.61%	72.44%	70.92%	69.27%	69.89%	72.61%
21	Franklin Parish School District	3,097	\$18,500,044	\$8,120,724	\$26,620,768	\$8,596	69.49%	71.74%	71.82%	72.08%	69.41%	69.50%
22	Grant Parish School District	2,894	\$18,073,898	\$6,475,854	\$24,549,752	\$8,483	73.62%	73.52%	69.47%	72.98%	72.40%	73.62%

Reporting Requirement Status

The results are used to formulate an annual report to BESE reviewing the Schools Systems and Charters that did not meet the requirement.

System Responses and Action Plans						
These School Systems have not met the 70% Instructional Expenditure Requirement and are required to identify reasons for the failure to meet the requirement to ensure 70% of General Fund expenditures are in the areas of instruction and school administration at the building level.						
School System	Number of Consecutive Years Failing 70% Requirement	Percent Instructional at School Building Level FY2018-2019	Percent Instructional at School Building Level FY2019-20	Percentage Change FY2018-19 to FY2019-20	Accountability Score FY2019-20	Factors Influencing Financial Behavior
	0	69.78%	68.86%	-0.92%	C	<ul style="list-style-type: none"> Upon review of salary and benefit account coding, the System became aware of incorrect coding for some instructional related salaries and benefits to non-instructional account codes for the past several years. A significant increase in substitute transportation pay rates resulted in a higher than average percentage spent in this area. The System has consistently struggled to maintain certified teachers, resulting in a greater amount of substitute teachers, which has contributed to lower instructional costs.
	2	68.07%	67.71%	-0.36%	B	<ul style="list-style-type: none"> The System closed three schools for the FY2020-2021 because of declining enrollment. This greatly decreased the level of instructional expenditures. Continued decline in student enrollment, and subsequent decrease in MFP funding, and therefore expenditures overall have decreased.
	4	65.20%	65.30%	0.10%	C	<ul style="list-style-type: none"> Continued decline in student enrollment, and subsequent decrease in MFP funding, and therefore expenditures overall have decreased. Maintenance and repairs are continuously rising and may not be coded properly within expenditures.



What Happens if a School System Does Not Meet the Requirement?

“Did Not Meet” the Requirement for First Year - Actions Needed

The School System will be asked to submit written responses to the LDOE to the following:

- Identify and explain each contributing issue or identified error that caused the school to not meet the 70% Instructional Expenditure requirement.
- To aid in meeting the requirement in future years, provide corrective actions to address each issue identified.


“Did Not Meet” the Requirement for Consecutive Years - Actions Needed

The School System or Charter will be asked to submit answers to the following:

- Discuss the prior year(s) action plan submitted and resulting changes
- List and explain each contributing issue or identified error that caused the school to not meet the 70% Instructional Expenditure requirement for a consecutive year
- To aid in meeting the requirement in future years, provide detailed corrective actions to address how how each new or continuing issue identified.

“Did Not Meet” the Requirement for Actions Needed

These results are used to supplement the original report to BESE.

System Responses and Action Plans							
These School Systems have not met the 70% Instructional Expenditure Requirement and are required to identify reasons for the failure to meet the requirement along with a corrective action plan to ensure 70% of General Fund expenditures are in the areas of instruction and school administration at the building level.							
School System	Number of Consecutive Years Failing 70% Requirement	Percent Instructional at School Building Level FY2018-2019	Percent Instructional at School Building Level FY2019-20	Percentage Change FY2018-19 to FY2019-20	Accountability Score FY2019-20	Factors Influencing Financial Behavior 	Corrective Action Plan
	0	69.78%	68.86%	-0.92%	C	<ul style="list-style-type: none"> Upon review of salary and benefit account coding, the System became aware of incorrect coding for some instructional related salaries and benefits to non-instructional account codes for the past several years. A significant increase in substitute transportation pay rates resulted in a higher than average percentage spent in this area. The System has consistently struggled to maintain certified teachers, resulting in a greater amount of substitute teachers, which has contributed to lower instructional costs. 	<ul style="list-style-type: none"> Correct the account coding errors to the proper salary and benefit instructional codes. The transportation substitute rates should begin to reduce in future years. Efforts are being made to provide higher pay rates to attract certified teachers.
	2	68.07%	67.71%	-0.36%	B	<ul style="list-style-type: none"> The System closed three schools for the FY2020-2021 because of declining enrollment. This greatly decreased the level of instructional expenditures. Continued decline in student enrollment, and subsequent decrease in MFP funding, and therefore expenditures overall have decreased. 	<ul style="list-style-type: none"> Continue to budget conservatively and assess all operations to assure efficient operations.
	4	65.20%	65.30%	0.10%	C	<ul style="list-style-type: none"> Continued decline in student enrollment, and subsequent decrease in MFP funding, and therefore expenditures overall have decreased. Maintenance and repairs are continuously rising and may not be coded properly within expenditures. 	<ul style="list-style-type: none"> Stringent review of personnel and instructional related expenditures in PEP and AFR. Targeted focus on implementing more accurate coding principles. Staff development training and frequent fiscal meetings.

“Did Not Meet” the Requirement Action Steps Needed

- LDOE Staff will work with each School System to monitor progress and assist with questions in an effort to fully address issues identified.
- A report will be provided to BESE to provide the corrective actions being implemented to correct the non-compliance.

Contact Information

Send questions to schoolfinancehelpdesk@la.gov or call School System Financial Services Office at (225) 342-3617.