



LOUISIANA DEPARTMENT OF EDUCATION

MEMORANDUM

ISSUE DATE: July 27, 2021

TO: School System Business Managers

FROM: Beth Scioneaux
Deputy Superintendent
School System Financial Services

SUBJECT: FY2019-2020 70 Percent Instructional Requirement Process and Results

Per the MFP Resolution, school systems must ensure that 70 percent of the local school system general fund expenditures are in the areas of instruction and school administration at the school building level. Compliance with this expenditure requirement is calculated annually. The FY2019-2020 70 Percent instructional requirement calculation is complete and a report of the results for all school systems will be received by BESE at the 2021 August meeting.

The [Overview of the 70 Percent Evaluation Expenditure Allocation Process](#) is attached for reference.

In advance of the release of this information at the BESE meeting, the items listed below will be available for review by July 27 in the EdFin FTP site for each school system:

- *70 Percent Calculation Summary -2019-2020.pdf* is a one-page summary of the 70 percent instructional requirement calculation.
- *Funds Proration.xlsx* provides a line-by-line item account of how each expenditure is allocated and the basis for that allocation.
- *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.
- *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.

For additional information, please contact LDOEMFPHelpdesk@la.gov.

Louisiana Believes