

Minimum Foundation Program 1999-2000 Handbook



***Louisiana State Department of Education
Cecil J. Picard, State Superintendent of Education
April 2000***

reaching for results



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Introduction

Introduction

The Minimum Foundation Program formula adopted by the State Board of Elementary and Secondary Education and approved by the Legislature determines the cost of a minimum foundation program of education in all public elementary and secondary schools and helps to allocate the funds equitably to parish and city school systems. This handbook was created to provide the user with an informative reference of the various elements contained in the MFP formula. Listed below are some important factors of the MFP formula.

Basic Components of the Louisiana School Finance System:

- ❑ Determine the cost of a minimum program of education
- ❑ Equitably distribute funds across all districts
- ❑ Provide Incentives for Local Support

MFP Detail Parts:

- ❑ Base per Pupil Amount
 - \$3020 per SCR 159 - set annually by the SBESE with approval of the Joint Legislative Committee on the Budget
 - Add-on weights - based on student characteristics recognizing the extra costs of instruction for certain categories of students
 - At Risk Students (17%)
 - Vocational Education Units (5%)
 - Special Education Students
 - Other Exceptionalites (150%)
 - Gifted and Talented (60%)
 - Economy of Scale up to 20% (for districts with less than 7,500 students)
 - Total Level 1 Costs
 - Local Wealth Equalization
 - Targeted Local Contribution
 - Targeted State Contribution
 - Prior Year Formula Calculation (Hold Harmless)
 - State MFP Funding

Components of the MFP Formula:

- ❑ Level 1: Cost determination and Equitable distribution of State and Local Funds
 - Base State and Local Cost
 - Proportion Allocated to the State (65%) on average
 - Proportion Allocated to the Local District (35%) on average
 - Targeted local contribution based on local wealth factor (fiscal capacity relative to sales and property taxes) and proration factor for each district

Introduction

- Level 2: Incentive for Local Effort
 - Eligible Local Revenue - amount over Level 1 target
 - State Support for Local Fiscal Effort greater than Level 1 target
- Conversion Funding: of Level 1 and 2 from past formulas to present formulas
 - All districts receive at least the prior year MFP per pupil amount.
- After the formula calculation has been made, a **one time** adjustment will be made to recognize the decrease in the employer's contribution rate for the Teachers' Retirement System of Louisiana from 16.5% to 15.2% and the use of an Employers' Credit Account for the School Employees Retirement System. The reduction will be distributed based on each district's pro-rata share of the October 1, 1998, Profile of Education Personnel (PEP) State and local costs budgeted for the Teachers' Retirement System of Louisiana and the Louisiana School Employee's Retirement System. ***This adjustment shall not be used when calculating the MFP formula for any subsequent year.***
- Local flexibility provided while establishing instructional expenditure parameters (70% Instructional Requirement)
- Adjustments based on prior year audit findings and/or data revision

Section I
Minimum Foundation Program (MFP)
Formula Definitions

I. Level 1 - Cost Determination and Equitable Distribution of State and Local Funds

A. Base Foundation Level 1 State and Local Costs

The Minimum Foundation Program (MFP) calculation begins with the base per pupil amount, which is multiplied by the number of "weighted" students. Weights are derived from student needs shown in the current October 1 student count. Student weights are used as a proxy to represent the extra cost of educating students with particular needs in each district. Currently, extra student counts are provided for At-Risk, vocational education units, other exceptionalities and gifted and talented, and an economy of scale weight for districts with student membership less than 7,500. Students that are determined in need of some or all of these services are multiplied by each respective "weight." (Note: A student may be in more than one "weighted." category.) The final number, which is reflected as "Total Weighted Student Membership and/or Units," is multiplied by the initial Base Per Pupil amount. This determines the minimum education program costs to be shared by state and local governments and is referred to as Level 1 in the formula. Depending on the district's local wealth factor and its proportion of State-weighted student membership, the actual amount shared between the state and the districts will vary. On the average, local governments are to provide 35% of Level 1 costs while the State should provide 65%.

FORMULA:

<i>State and Local Base Per Pupil Amount</i>	Times	Total Weighted Membership and/or Units	=	Total Base Foundation Level 1 State and Local Costs
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1. State and Local Base Per Pupil Amount

Prior to FY 1997-98, the Base Per Pupil Amount was determined using districts' prior year expenditures from the General Fund and Other Special Funds as reported on the Annual Financial Report. Technically, Total Instructional Expenditures less Costs for Equipment less Revenue Exclusions equals the Net Instructional Expenditures. The Net Instructional Expenditures divided by the Prior Year Weighted Student Membership equals the Initial Base Per Pupil Amount shown on the Budget Letter and begins the formula used to determine the costs for education. In FY 1996-97, the Base Per Pupil amount was frozen until year 2000-2001 per the Senate Concurrent Resolution (SCR) 142 of the 1996 regular session. For FY 1999-00 the State and local Base Per Pupil amount is \$3,020. In the event no provision for an

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annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2000-2001, the State Board of Elementary and Secondary Education shall annually adjust the State and local base per pupil amount with approval of the Joint Legislative Committee on the Budget. If the Joint Legislative Committee on the Budget does not approve the rate established by the State Board of Elementary and Secondary Education, then an annual growth adjustment of 2.75% shall be automatically applied to the state and local base per pupil amount beginning in the Fiscal Year 2000-2001.

2. Total Weighted Membership and/or Units.

The Total Weighted Membership and/or Units recognizes the October 1 membership and the variation in costs associated with particular student services through the use of student weights for additional costs.

A. Student Membership Defined

(Louisiana Administrative Code Title 28, Chapter 17, Section 1712)

For State reporting for public education for the purpose of establishing the base student count for state funding, each parish and city school system shall adhere to the following:

1. All students included for membership in school shall be identified with the following minimum required identification elements: state identification number, full legal name, date of birth, sex, race, district and school code, entry date, and grade placement.
2. For establishing the base student membership count for state funding, the following guidelines will be adhered to:
 - a. No student will be counted more than one time. Students attending more than one school will be counted in membership only one time.
 - b. All students, **including special education** students and students in **ungraded** class settings, will be included in the base student membership count if they meet the following criteria:
 1. have registered or pre-registered on or before October 1;
 2. are actively attending school (All current state laws and SBESE policies concerning attendance should be carefully followed. Appropriate documentation [either written or computer documents] such as dates of

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absences, letters to parents, notification to Child Welfare and Attendance Officers should be placed in individual permanent records for any students who may have absences which raise questions about the student's active attendance);

3. and/or have not officially exited from school. (Students are considered to have officially exited if a notification of transfer has been provided by the student's parent/legal guardian or received from another school.)
 - c. Students who are in SBESE approved alternative programs (schools), will be included in the base student count for membership.
 - d. Students who reside in Louisiana, attend school in another state, and are supported by Louisiana funding will be included in the base student count for membership.
 - e. All special education preschool (ages 3-5) students will be included in the base student count for membership.
 - f. All special education infant (ages birth-2) students for whom the district provides one or more of sixteen identified services shall be included in the base student count for membership.
 - g. Regular pre-kindergarten (four-year-old program) students will NOT be included in the base student count for membership.
 - h. Private school students receiving services through the public school system will NOT be included in the base student membership.

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- i. Students will be included in the base student count for membership until the chronological age of twenty-one years. A student, whose twenty-second birthday occurs during the course of the regular school year, will be counted in the base student count for membership for that school year.

B. Weighted Student Membership

The weighted student membership is used to address equity by recognizing variation in added costs associated with selected student services. These added students/units are recognized as the “weighted” student membership count. Additional costs are recognized at 17% for those students identified at risk [i.e., those receiving free or reduced lunches], 5% for vocational education services, 150% for special education-other exceptionalities, 60% for special education-gifted and talented, and a curving economy of scale of up to 20% with 20% at an October 1 membership level of 0 students down to zero percent at an October 1 membership level of 7,500 students.

1. Weighted Add-On At-Risk Students

FORMULA:

17%	Times	Number of At-Risk Students as of October 1	=	Weighted add on At-Risk Students
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The MFP formula recognizes an increased cost of 17% for educating at-risk students. In order to establish these costs in Foundation Level 1, the Department uses the above formula is used.

The number of at-risk students is taken from approved applications that verify eligibility to participate in the free and reduced price lunch program. Federal Child Nutrition Program guidelines require school districts participating in the program to provide school lunch without cost or at reduced price to all children who are unable to pay the full price and who **qualify for free and reduced price meals based on current income eligibility guidelines**. The free and reduced price eligible count is used for the actual count of at-risk students. At-risk weights are given for “students whose family income is at or below income eligibility guidelines or other guidelines as provided by the SBESE.”

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The October report of approved applications for the free and reduced price lunch program is reported through the Student Information System (SIS) database.

Since approved applications include **all** students who may participate in the school lunch program, those students not eligible for funding through the MFP will be subtracted from the total count. Through a verification procedure, districts will confirm that only students funded through the MFP (both special education and regular education) are included in the report. Districts will exclude children in programs not funded by the MFP: i.e., Head Start, Model Early Childhood, Starting Points, Chapter 1, and locally funded programs.

2. Weighted Add-On Secondary Vocational Education Units

FORMULA:

5%	Times	Number of Vocational Education Units as of October 1	=	Weighted add on Vocational Education Units
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The MFP formula recognizes an increased cost of 5% for educating secondary vocational students. In order to establish these costs in Foundation Level I, the Department uses the above formula.

Secondary Vocational Education consists of organized, educational training programs, services and activities that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career requiring other than a baccalaureate or advanced degree.

Secondary Vocational Education programs available in most Louisiana high schools are Agriscience/Agriculture, Business Education, Marketing Education, Home Economics, Technology Education, Health Occupations, and Trade and Industrial Education.

The number of secondary Vocational Education student units equals the number of Secondary Vocational Education courses per student, as reported by the district through the Annual School Report, submitted to the Department in October.

**3. Weighted Add-On Special Education Students
(Other Exceptionalities and Gifted and Talented)**

FORMULA: *Other Exceptionalities*

150%	Times	Number of Other Exceptionalities as of October 1	=	Weighted add on Other Exceptionalities students
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FORMULA: *Gifted and Talented*

60%	Times	Number of Gifted and Talented as of October 1	=	Weighted add on Gifted and Talented students
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Other Exceptionalities:

The MFP formula recognizes an increased cost of 150% for providing special educational services to students identified as being “exceptional,” *excluding* those students categorized as gifted and talented. In order to establish these costs in Foundation Level 1, the Department uses the above formula.

The number of “other exceptionalities” is taken from student data reported as of October 1 on LANSER. The number of Special Education students identified as having “other exceptionalities” per LANSER equals: (1) infants and toddlers ages 0-2, who are currently receiving services; and (2) both public and nonpublic, special education students ages 3-21 identified as having a disability as defined by R.S. 17:1943 who are receiving services from the local school district only. (Students serviced by SSD#1 and certain correctional facilities are excluded.)

The Department will verify the students included in the Special Education Weighted Add-on Students for Other Exceptionalities to determine whether inclusion in this count was appropriate.

Gifted and Talented:

The MFP formula recognizes an increased cost of 60% for providing special educational services to all students identified as being “gifted and talented,” *excluding* those students categorized as having “other exceptionalities.” In

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order to establish these costs in Foundation Level 1, the Department uses the above formula.

The number of “gifted and talented” students is taken from student data reported as of October 1 on LANSER. The number of Special Education students identified as being “gifted and talented” per LANSER equals both public and nonpublic special education students ages 3 to 21 years identified as gifted and talented, as defined in R.S. ' 17:1943, who are receiving services from the local public school district only.

The Department will verify the students included in the Special Education Weighted Add-on Students for Gifted and Talented to determine whether inclusion in this count was appropriate.

4. Weighted Add-On Economy of Scale Students

FORMULA: *Economy of Scale*

If the October 1 Membership is Less than 7,500,	Then,	7,500 Minus October 1 Membership Divided by 37,500	=	Economy of Scale Factor <i>(Varies by District)</i>
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The MFP recognizes increased costs for fixed overhead for smaller school districts; therefore, a curving weight of .20 at the zero student count level and zero at the 7,500 student count level is applied. This weight will vary depending on the size of the school system. There will be no benefit to school systems with membership of 7,500 or greater.

Economy of Scale Student Count shall be determined by the number of students in the base student count as defined in the Administrative Code, Section 28:I.1709.

5. Total Base Foundation Level 1 State and Local Cost

The sum of the cost of October 1 Student Membership, plus weighted add-on students At-Risk, plus weighted add-on Vocational Education units, plus weighted add-on Special Education students (Other Exceptionalities, Gifted and Talented), plus adjustments for Economy of Scale times the Base Per Pupil Amount equals Foundation Level 1 State and Local Costs.

B. Proportion of Base Foundation Level 1 Cost Allocated to the State 65 Percent and Local School System 35 Percent

Level 1 of the Minimum Foundation Program (MFP) stipulates that the State and Local systems share in providing the required revenues for an adequate education for all students. While the average contribution for the State is 65% and for local districts is 35%, the exact percentage contribution by the State and each local district varies. The calculations used to determine the exact amount of State and local support for each district are based on formulas that consider the relative fiscal capacity of each district.

1. Local Equalization Factor

FORMULA: *Local Equalization Factor*

Local Wealth Factor (LWF)	Times	Proportion of State Weighted Membership	=	Local Equalization Factor
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The local proration factor is the product of each system's Local Wealth Factor (LWF) and its proportion of State membership.

A. Local Wealth Factor (LWF)

Local governments have varying degrees of capacity and effort by which educational revenues are raised. The RTS approach, known as the LWF (local wealth factor) in Louisiana, was developed by the Advisory Commission on Intergovernmental Relations. Included in the formulation of the LWF are prior year actual sales and property tax revenues (including debt), 50% earnings on Property and selected State and Federal Revenue in Lieu of taxes collected in each district, the net assessed property value of each district, as well as district level and statewide averages of sales and property tax rates.

The *local wealth factor* is a ratio of each school district's per pupil combined sales, property, and other revenues and the statewide average per pupil combined sales, property and other revenues. This factor is used in conjunction with the weighted proportion of student membership. The combination (called the local proration factor) recognizes both the relative fiscal capacity and student needs in each district. The result is to determine the share of educational costs for which the State and local governments are responsible.

1. The statewide average property millage rate (including debt) is multiplied by the net assessed property value of each school system divided by 1,000. These figures equal each system's property capacity.

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2. Each system's property capacity (including debt) is divided by its October 1 weighted membership. This figure equals the system's per pupil property capacity.
3. Sales capacity (including debt) is estimated by dividing the actual revenue amounts collected in each district by the combined sales tax rate and then multiplying this amount by the State's average sales tax rate (including debt).
4. Each system's sales capacity (including debt) is divided by its October 1 weighted membership. This figure equals the system's per pupil sales capacity.
5. Other Revenues capacity includes 50% earnings on property, KPCs 1210 and 1220; 100% of State Revenues in Lieu of taxes, KPCs 8231, 8232, and 8233; and Federal Revenues in Lieu of taxes, KPCs 14200, 14300, and 14400.
6. Each system's Other Revenues Collected - which includes 50% earnings on property, KPCs 1210 and 1220; 100% of State Revenues in Lieu of taxes, KPCs 8231, 8232, and 8233; and Federal Revenues in Lieu of taxes, KPCs 14200, 14300, and 14400 - is divided by its October 1 weighted membership. This figure equals the system's per pupil Other Revenues capacity.
7. Combined capacity is the sum of (1) (3) and (5) above.
8. Combined per pupil capacity is the sum of (2) (4) and (6) above.
9. The combined capacity per student for each system is divided by the state average combined capacity per student to arrive at each school system's relative wealth or fiscal capacity and referred to as the LWF. The result is an index that can be used to rank districts according to their statewide relative capacity to raise revenues for education.

Fiscal Effort

Comparing each district's taxing capacity against its tax effort provides a means by which the local tax burden will reflect the district's effort relative to other districts in the state. Each district's total ad valorem revenues, sales tax revenues, and other revenues divided by its capacity to raise revenues indicates the extent to which each district utilizes available tax bases.

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B. Proportion of State Weighted Membership

The *Proportion of State Weighted Membership* is defined as each local school system's total weighted membership divided by the state total weighted membership. Each system's weighted membership is comprised of its total October 1 MFP membership plus 17% of the number of at-risk students, plus 5% of the secondary vocational education student units, 150% for special education-other exceptionalities, 60% for special education-gifted and talented, and an economy of scale curving weight of 20% at zero student October 1 membership level down to zero % at 7,500 student October 1 membership level.

2. Local Support of Foundation Level 1 Costs (*Targeted Local Share of Level 1 Costs*)

FORMULA: *Local Support of Foundation Level 1 Costs*

Local Equalization Factor	Times	Base Foundation Level 1 Total State and Local Costs	Times	35%	=	Local Support of Level 1 Costs
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Level 1 Total State and Local Costs include each district's weighted student membership multiplied by the base per pupil amount. The Local Support of Foundation Level 1 Costs (local share) is derived by multiplying statewide total Level 1 state and local costs by local proration factor and by 35%. The State share is the remaining 65%.

3. State Support of Foundation Level 1 Cost (*Base Foundation Level 1 Cost less Local Support Level 1 Cost*)

FORMULA: *State Support of Foundation Level 1 Cost*

Base Foundation Level 1 Cost (Shared State and Local)	Less	Local Support of Level 1 Cost	=	State Support of Level 1 Cost
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The State's support (share) of foundation Level 1 program costs is the difference between each system's Base Foundation Level 1 (State and local) costs and its local support of Foundation Level 1 costs (local share).

II. Foundation Level 2 Providing Incentives for Local Effort

The Level 2 funding mechanism provides incentives for districts to meet their share of the Level 1 target. To qualify for additional funding through Level 2, local school district revenues must first exceed the local target (local share of Level 1 costs) calculated by the formula in Level 1. To ensure that local districts pay their share of Level 1 costs, the formula limits the amount of local revenue eligible for reward in Level 2 [33% of its Level 1 costs]. A state average has also been set at forty percent of the amount of the local district's eligible revenue to ensure efficiency. Once the amount of eligible revenue has been established, the local wealth factor (LWF) is used. The LWF provides a relative measure of each school district's ability to pay. This factor multiplied by the reward [currently set at .4] is again multiplied by the lessor of either a) the limit on eligible local revenue in Level 2, or b) the actual amount over Level 1 costs.

A. Level 2 Eligible Local Revenue

1. Local Revenue Over Level 1 Local Share

FORMULA: *Local Revenue Over Level 1 Local Share*

Sales and Property Tax (Including Debt), and Other Revenues for Prior year	Less	Local Share of Level 1 Cost	=	Local Revenue Over Level 1 Local Share
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Revenue over Level 1 is the difference between the sales and property tax (including debt) and other revenues for the school system and local support of Level 1 cost.

2. Limit on State Level 2 Support

FORMULA: *Limit on State Level 2 Support*

Base Foundation Level 1 Cost	Times	Set Limit (33%)	=	Limit on State Level 2 Support
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The school system's base foundation Level 1 (State and local) cost is multiplied by the set limit of 33%. This figure represents the State's limit on Level 2 support.

3. Level 2 Eligible Local Revenue

FORMULA: *Eligible Local Revenue*

Lesser of :	(1) Local Revenue Over Level 1 Local Share	Or	(2) Limit on State Level 2 Support
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Each school system's Level 2 Eligible Revenue is the lesser of local revenue over Level 1 (local share) or the limit on State Level 2 Support.

B. State Support of Level 2 Local Fiscal Effort

1. Percent State Share Level 2

FORMULA: *Percent State Share Level 2*

$1 - [(1 - .40) \times (\text{LWF})]$	=	Each District's Percent Level 2 Support
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2. State Support Level 2

FORMULA: *State Support of Level 2*

Level 2 Eligible Revenue	Times	Each District's Percent Level 2 Support	=	State Support for Level 2 (<i>State Aid Level 2</i>)
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The State aid Level 2 is derived by first subtracting .40 from the whole number one; second, multiplying .60 (1- .4) with the district's LWF factor; third, subtracting the product (.6 x LWF) from the whole number one; fourth, multiplying the remainder times the district's eligible local revenue.

III. Conversion Funding for State Funded Minimum Foundation Program Level 1 and State Level 2 Amount

The implementation of the State share target of this formula will occur over a period of two years. Local school systems shall receive a State aid allocation based on the greater per pupil amount of the formula calculations identified as detailed below.

A. Minimum Foundation Program Level 1 and Level 2 State Funded Per Pupil Amount

1. Minimum Foundation Program State Share Target Per Pupil Amount

FORMULA: *Minimum Foundation Program State Share Target Per Pupil Amount*

State Support for Level 1 Cost	Plus	State Support for Level 2	=	MFP Targeted State Level 1 and 2 Amount)	October 1, Membership	=	Per pupil MFP Targeted State Level 1 & 2 Amount
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The Minimum Foundation Program State share target amount is the sum of the State share of Level 1 cost and the sum of the reward provided in Level 2 for districts meeting or exceeding their share of the Level 1 cost. The per pupil amount is then derived by dividing the MFP State share target amount by the October 1 membership count. By design, this amount should be the amount allocated to the local school systems. However, components that impact the distribution of State aid but reflect legislative decisions rather than formula design include the prior year funding adjustments (i.e., hold harmless funding).

B. Minimum Foundation Program Level 1 and Level 2 State Funded Amount

1. Minimum Foundation Program Level 1 and Level 2 State Funded Amount

(for districts that are not hold harmless)

MFP State Share of Level 1 Cost	Plus	MFP State Share of Level 2	=	MFP Per Pupil Level 1 and 2 Funded Amount
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The MFP Level 1 and Level 2 funded amount is distributed to local school systems.

2. Prior Year Formula Calculation (Hold Harmless)

The prior year funding adjustments (i.e., hold harmless funding) ensure that a district's State aid per pupil amount does not fall below the amount received in the prior year. Consequently, districts with higher fiscal capacity continue to receive more in state support than targeted by the formula, and the amount available to distribute to districts with lower fiscal capacity is reduced.

MFP Per Pupil Targeted State Level 1 and Level 2 Amount	Minus	MFP Prior Year Per pupil Adjusted Amount	=	Negative Difference	Then,	MFP Prior Year Per Pupil Adjusted Amounts
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If State Share Level 1 plus State Share Level 2 for the current year is less than the prior year funding, then the district receives the per pupil amount from the prior year not to exceed the prior year total dollar amount.

IV. Mandates of the Resolution

A. Local School Board Flexibility/Instruction Parameters

According to Local School Board Flexibility/Instructional Parameters included in SCR 159, local school boards must ensure that **seventy percent (70%)** of their general funds, including all revenue sources, are expended on instruction.

1. General Fund Definition

The general fund of the local school system including all revenue sources equals the total of all State and local monies reported in the local school system's **GENERAL FUND ONLY**.

2. Instruction Definition (Per SCR 159)

The definition of instruction shall provide for the following:

- A. The activities dealing directly with the interaction between teachers and students to include such items as salaries, employee benefits, purchased professional and technical services, instructional materials and supplies (to include no less than \$27.02 per student), and instructional equipment;
- B. Pupil support activities designed to assess and improve the well-being of students to supplement the teaching process; and
- C. Instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

B. Formula Calculation for 70% Requirement

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

1. Instruction Includes

Sum of

- Regular Programs
- Special Education Programs
- Vocational Educational Programs
- Other Instructional Programs
- Special Programs
- Pupil Support Services (*exclude equipment object code 730*)
- Instructional Staff Services (*exclude equipment object code 730*)

Less

- Non Public Textbook Revenue (*Keypunch Code 7960*)

2. Total Support Includes

Sum (exclude equipment object code 730) of

- General Administration
- School Administration
- Business Services
- Operation and Maintenance
- Student Transportation
- Central Services (exclude equipment object code 730)

Less

- Non Public Transportation Revenue (Keypunch Code 7945)

V. DEFINITION OF TIMELINESS AND REPORTING DOCUMENTS FOR ATTENDANCE

The student membership is determined using the data provided in the SIS Student Membership Data Report. If October 1 falls on a Saturday, membership is reported on September 30. If October 1 falls on Sunday, membership is reported report on October 2.

Each school district shall assure that each school maintains an auditable attendance record for the October 1 reporting period. Districts should be cognizant of the following *Bulletin 741* policies concerning attendance that could be part of any decision to include a student in membership count for October 1:

- 1.55.03 *Each school system shall develop and implement a system whereby a student's parent, tutor, or legal guardian is given written notification when that student has been excessively absent from school and at intervals thereafter. This notification shall be provided each semester for those high schools operating on a semester basis.*
- 1.055.04 *A student is considered to be excessively absent for the purpose of notification when he has missed 5 days of school for those schools operating on a semester basis or 10 days of school for those schools not operating on a semester basis.*

Section I: MFP Formula Definitions

- 1.55.23 *Any unexplained, unexcused, or illegal absence or habitual tardiness shall be immediately reported to the visiting teacher and/or Supervisor of Child Welfare and Attendance when necessary.*

Violations of the compulsory attendance law shall be investigated, and when necessary, shall include written notice, either in person or by registered mail, to the parent, tutor, or other person having control or charge of a student within the age of compulsory school attendance.

Section II
Minimum Foundation Program
(MFP) Formula Calculations and
Sources of Data

FY1999-2000 Budget Letter

The State Department of Education with the approval of the Board of Elementary and Secondary Education issues an annual Budget Letter during the month of January. The purpose of the Budget Letter is to outline the MFP distribution. Detailed fiscal calculations for each school district are included in table format.

The following information is designed to provide the user with an organized, informative reference source on how the formula calculations are completed.

The tables are briefly described below.

Table 1: State Level Comparison

MFP 1998-99 Budget Letter variables compared to MFP 1999-2000 Budget Letter variables used to calculate the State equalization distribution.

Table 2: District Level MFP 1999-2000 Summary (Implementation at 100%)

District allocations based upon Level 1 determination of minimum costs and Level 2 additional State aid for local support.

Table 3: District Level Distribution: MFP Monthly Payments March-June 2000

Total MFP distribution less audit adjustments, one-time adjustment and revised monthly MFP distributions.

Table 4: 1999-2000 Minimum Foundation Program (MFP) Level 1 and 2

Calculation of the 1999-2000 Minimum Foundation Program (MFP) Level 1 and Level 2 for 66 school systems in Louisiana.

Table 5: Lab. Schools Distribution of MFP Monthly Payments March –June 2000

Total MFP distribution less audit adjustments, one-time adjustment, lab. school budgets and revised monthly MFP distributions.

Table 6: Local Wealth Factor

Calculation of the Local Wealth Factor (LWF) for the 66 School Systems.

Table 7: October 1, 1999 Student Membership

1999 Student membership by grade level and the October 1, 1998, adjusted total membership.

Table 8: 1998-1999 Local School Systems Tax Data

Summary of the Assessed Property Values and Ad Valorem and Sales Tax amounts and rates.

TABLE 1: State Level Comparison

Column Name	Source
MFP Formula Items	Selected Formula Factors
Circular 991 1998-99 Budget Letter Factors and Cost	Factors per 1998-99 Budget Letter Letter (Circular 991)
Circular 1061 1999-2000 Budget Letter Factors and Cost	Factors per 1999-2000 Budget Letter (Circular 1061)
Comparison of 1998-99 Budget Letter to 1999-2000 Budget Letter	Circular 1061 Factor Minus Circular
Percent Change	$(\text{Circular 1061 Factor} - \text{Circular 991 Factor}) / \text{Circular 991 Factor}$

TABLE 2: MFP District Level Summary FY1999-2000

Column Number	Column Name	Source
(1)	<i>October 1 Student membership Membership</i>	Number of students identified in on October 1 as reported by the Student Information System (SIS)
(8)	<i>Total Weighted Membership and/or Units</i>	Col. (2) + Col. (8)
(9)	<i>Per Pupil Amount</i>	Senate Concurrent Resolution 159
(10)	<i>Total Level 1 Costs</i>	Col. (9) H Col. (1)
(14)	<i>Local Share Level 1 (Local Target)</i>	Col. (13) H Grand Total of Col. (10) H 35% Local targeted share of Level 1 costs: amount the districts should contribute
(16)	<i>State Share Level 1 (State Target)</i>	Col. (10) - Col. (14) State targeted share of Level 1 costs: what the State should contribute
(19)	<i>Local Revenue Over Level 1 Target</i>	If [Col. (18)-Col. (14)] > 0, then Col. 19 =[Col. (18) - Col. (14)]; otherwise Col. (19) = 0
(20)	<i>Local Revenue Under Level 1</i>	If [Col. (18)-Col. (14) < 0, then Col. 20 =[Col. (18) - Col. (14)]; otherwise Col. (20) = 0 Represents amount of revenue under local Level 1 Target
(22)	<i>Eligible Local Revenue Level 2</i>	The lesser of Col. (19) or Col. (21) Lesser of limit on Level 2 or amount of Local Revenue over Level 1 Target
(23)	<i>State Aid Level 2</i>	If {1- [(1 -. 4) H Col. (11)]}H Col. (22) if > 0, then Col. 23 ={1- [(1 -. 4) H Col. (11)]}H Col. (22); otherwise 0 Districts receive 40 cents on every dollar of Eligible Local Revenue Level 2.

TABLE 2: MFP District Level Summary FY1999-2000

Column Number	Column Name	Source
(27)	New Formula State Aid Levels 1 and 2	Col. (16) + Col. (23) Amount State should allocate to district for Levels 1 and 2 if there were no other restraints or considerations within the formula (i.e., hold harmless).
(30)	Subsequent Year Change	Col. (34) - Col. (28) Growth in dollars of current year Levels 1 and 2 State share with hold harmless and growth limitation over prior year adjusted MFP amount.
(31)	Prior Year Formula Calculation (Hold Harmless)	If Col. (32) > Col. (33), then Col. (31) = Col. (32) - Col. (33); otherwise 0 Dollars districts are over funded based on the Hold Harmless provision.
(34)	State Share of Cost (Level 1 and 2)	If Col. (36) > Col. (37) then, Col. 36; otherwise, Col. (37) Levels 1 and 2 State share allocated to local districts.
(34a)	State Per Pupil (Levels 1 and 2)	Col. (39)) Col. (1)

TABLE 3: MFP Monthly Payments March - June

Column Number	Column Name	Source
(1)	MFP Distribution State Share of Levels 1 and 2	Current Year Budget Letter Table 4, Col. (34)
(2)	Adjustments due to Student, PEP, and AFR Audits	
(2a)	Adjustments Due District	Current Year Budget Letter Dollars due districts based on FY 1997-98 Student Audits
(2b)	Adjustments Due State	Current Year Budget Letter Dollars due state based on FY 1997-98 Student Audits
(3)	One-Time Adjustment Due to Drop in Retirement Rate	Adjustment in 1999-2000 to reflect drop in Retirement Rate
(4)	Total MFP Distribution With Adjustments	Col. (1) + Col. (2a) + Col. 2(b) + Col. (3)
(5)	Total MFP Amount Distributed for the First 8 Months General Fund	Actual amount distributed for first 8 months of the funding year
(6)	MFP Balance to be Distributed for General Fund	Col. (4) - Col. (5)
(7)	Monthly Payments March through June	Col. (6)) 4; the amount of monthly distributions for remaining months of the year

TABLE 4: MFP Funding Level 1 and Level 2

Column Number	Column Name	Source
(1)	October 1 Student Membership	Number of students identified in membership on Oct. 1 as reported by the Student Information System (SIS)
(2)	Weighted Add-On Students At-Risk At-Risk Students	At-Risk Students H 17% SIS count of students participating in the Free and Reduced Lunch Program on Oct. 1 adjusted by any differences reported on the Oct. claim for reimbursement for the Free and Reduced Lunch Program (Hidden Column)
(3)	Weighted Add-On Units Voc. Ed. Voc. Ed. Units	Voc. Ed. Units H 5% The total number of units in which each Secondary Voc. Ed. student is enrolled on Oct. 1 as reported in the Annual School Report (Report # ASR6WOR1) (Hidden Column)
(4)	Weighted Add-On Students - Special Ed. (Other Exceptionalities) Special Education Students (Other Exceptionalities)	Special Education Students H 150% (Other Exceptionalities) Number of referenced students identified as receiving services on Oct. 1 as reported by LANSER (Hidden Column)
(5)	Weighted Add-On Students - Special Ed. (Gifted and Talented) Special Ed. Students (Gifted and Talented)	Special Education Students H 60% (Gifted and Talented) The number of referenced students identified as receiving services on Oct. 1 as reported by LANSER (Hidden Column)

TABLE 4: MFP Funding Level 1 and Level 2

Column Number	Column Name	Source
(6)	Economy of Scale Weighted Add-On Units	Col. (7b) (Hidden) H Col. (2)
	Economy of Scale Variable Factor	Col. (7b) (Hidden) / 37,500 (Hidden Column)
	Economy of Scale	Districts with student membership less than 7,500
(7)	Total Weighted Add-On Students/Units	Col. (3) + (4) + (5) + (6) + (7)
(8)	Total Weighted Membership and/or Units	Col. (2) + Col. (8)
(9)	Per Pupil Amount	Senate Concurrent Resolution 159
(10)	Total Level 1 Costs	Col. (9) H Col. (1)
(11)	LWF Relative Fiscal Capacity	Table 6a, Col. (6): Capacity Index
(12)	Weighted Proportion State Membership	Col. (9)) Grand Total of Col. (9)
(13)	Local Proration Factor	Col. (12) H Col. (11)
(14)	Local Share Level 1 (Local target)	Col. (13) H Grand Total of Col. (10) H 35% Local targeted share of Level 1 costs: amount the districts should contribute
(15)	Local Share Percent	Col. (14)) Col. (10)
(16)	State Share Level 1 (State target)	Col. (10)) Col. (14) State targeted share of Level 1 costs: what the State should contribute

TABLE 4: MFP Funding Level 1 and Level 2

Column Number	Column Name	Source
(17)	State Share Percent	Col. (16)) Col. (10)
(18)	Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Table 8, Col. (34) Actual revenues raised by local school systems to meet local Level 1 target
(19)	Local Revenue Over Level 1 Target	If [Col. (18) - Col. (14)] > 0 then, Col. 19 =[Col. (18) - Col. (14)]; otherwise Col. (19) = 0
(20)	Local Revenue Under Level 1	If [Col. (18)-Col. (14) < 0, then Col. 20 =[Col. (18) - Col. (14)]; otherwise Col. (20) = 0 Represents amount of revenue under local Level 1 target
(21)	Limit on Level 2	Col. (10) H 33% Level 1 (State + Local) will be limited to 33%
(22)	Eligible Local Revenue Level 2	The lesser of Col. (19) or Col. (21) Lesser of limit on Level 2 or amount of Local Revenue over Level 1 Target
(23)	State Aid Level 2	If {1 - [(1 - . 4) H Col. (11)]}H Col. (22) if > 0, then, Col. 23= {1 - [(1 - . 4) H Col. (11)]} H Col. (22); otherwise 0 Districts receive 40 cents on every dollar of Eligible Local Revenue Level 2.
(24)	Percent State	Col. (24a)) Col. (23)
(25)	Level 2 State Liability	{1-[(1-. 4) H Col. (13)] H Col. (21) - Col. (23)} if > 0; otherwise 0
(26)	State and Local Participation in Level 2	Col. (22) + Col. (23)

TABLE 4: MFP Funding Level 1 and Level 2

Column Number	Column Name	Source
(27)	New Formula State Aid Levels 1 and 2	Col. (16) + Col. (23) Amount State should allocate to districts for Levels 1 and 2 if there were no other restraints or considerations within the formula (i.e., hold harmless)
(27a)	New Formula Per Pupil	Col. (27)) Col. (2)
28)	Prior Year MFP w/ Audit Adjustments	Prior year MFP with audit adjustments
(28a)	Prior Year MFP Per Pupil	Col. (28)) Prior Year Audited Membership
(29)	Percent Funded	Col. (28a)) Col. (27a) Prior year adjusted MFP per pupil as a percent of current year Level 1 and 2 costs.
(30)	Subsequent Year Change	Col. (34) - Col. (28) Growth in dollars of current year Level 1 and 2 State share with hold harmless and growth limitation and over prior year adjusted MFP amount
(31)	Prior Year Formula Col. Calculation (Hold Harmless)	If Col. (32) > Col. (33), then Col. (31) = (32) - Col. (33); otherwise 0 Dollars districts are over funded based on the Hold Harmless provision.
(31a)	Prior Year Formula Calculation Pupils	If Col. (31) > 0 then Col. (1), otherwise 0
(31b)	Prior Year Formula Calculation Per Pupil	Col. (31)) Col. (31a)
(32)	Amount Using Prior Year	If Col. (28a) H Col. (1) > Col. (28), then Col. (32) = Col. (28); otherwise Col. (28a) H Col. (1)

TABLE 4: MFP Funding Level 1 and Level 2

Column Number	Column Name	Source
(33)	Amount Using Current Membership	Col. (27a) H Col. (1)
(34)	State Share of Cost (Levels 1 and 2)	If Col. (36) > or Col. (37), then Col. 6; otherwise, Col. (36); Levels 1 and 2 State share allocated to local districts.
(34a)	Per Pupil State Share (Levels 1 and 2)	Col. (39)) Col. (1)
(35)	Percent Funded	Col. (34a)) Col. (27) Levels 1 and 2 State per pupil allocation as a percent of Levels 1 and 2 State share of cost
(36)	Percent of Total	Col. (34)) Col. (27) Levels 1 and 2 State per pupil allocation as a percent of Levels 1 and 2 State costs + Levels 1 local and Level 2 eligible local revenue
(37)	Levels 1 and 2 Local Share of Cost	Col. (14) + Col. (22) - Col. (31)
(37a)	Local Per Pupil Levels 1 and 2 (current membership)	Col. (37) - Col. (1)
(38)	Percent of Total Local Level 1	Col. (37)) Col. (39)
(39)	Total MFP Cost (Levels 1 and 2)	Col. (34) + Col. (37)
(39a)	Per Pupil Total Levels 1 and 2 (current membership)	Col. (35h)) Col. (2) (State + local costs)

TABLE 5: Allocation for the Lab. Schools

Column Number	Column Name	Source
(a)	Prior Year October 1 Student Member Count	Number of students identified in membership on October 1 of the prior year per Student Information System (SIS)
(b)	MFP State Average Per Pupil Per Budget Letter	Total MFP costs (Levels 1 and 2) ÷ current year October 1 MFP membership per Student Information Systems (SIS)
(c)	Total Allocation	$a \times b$
(d)	University Budget	Amount allocated in the University Budget
(e)	Total Allocation Less University Budget	$c - d$ Amount allocated from the MFP budget
(f)	Amount Allocated for First Eight Months	Amount allocated based on the initial MFP allocation
(g)	Total Allocation for Remaining Four Months	$e - f$ Total balance due for remaining four months
(h)	Monthly Pay March-June	$g \div 4$ Monthly payment for remaining four months

TABLE 6: Calculation of the Local Wealth Factor

Column Number	Column Name	Source
(1)	Weighted Student Membership	Table 5, Col. (9)
	Membership	Current Year October 1 Weighted
(2)	Property Capacity (Incl. Debt)	Table 6, Grand Total Col. (26) H Col. (3)) 1,000
(2a)	Per Pupil Property Tax Capacity	Col. (2)) Col. (1)
(3)	Sales Capacity (Incl. Debt)	Table 6, Grand Total Col. (27) H Col. (31)
(3a)	Per Pupil Sales Tax Capacity	Col. (3)) Col. (1)
(3b)	Add In Other Revenues (Includes State and Federal taxes in lieu of and 50% of earnings from 16 th section and from other real estate.)	Prior Year Revenue Data Per AFR (KPC 1210 & 1220 at 50% - Local) KPC 8231, 8232, 8233 at 100% - State) (KPC 14200, 14300, 14400 at 100% - Federal)
(3c)	Per Pupil Other Revenue Capacity	Col. (3b)) Col. (1)
(4)	Combined Capacity Including Debt	Col. (2) + Col. (3) + Col. (3b)
(5)	Per Pupil Combined Capacity Including Debt	Col. (4)) Col. (1)
(6)	Fiscal Capacity Index LWF	Col. (5)) Grand Total Col. (5) LWF = Local Wealth Factor
(6a)	Rank of LWF	Highest to Lowest Capacity Index

TABLE 6: Calculation of the Local Wealth Factor

Column Number	Column Name	Source
(7)	Property Average Millage Incl. Debt	Table 6 Col. (26)
(7a)	Property Tax Revenue Incl. Debt	Table 6 Col. (23)
(7b)	Per Pupil Property Revenue Incl. Debt	Col. (7)) Col. (1)
(8)	Sales Tax Rate Incl. Debt	Table 6 Col. (27)
(8a)	Sales Tax Revenue Incl. Debt	Table 6 Col. (30)
(8b)	Per Pupil Sales Tax Revenue Incl. Debt	Col. (8a)) Col. (1)
(9)	Add In Other Revenues	Table 6a Col. (3b)
(10)	All Revenues (Including Debt)	Col. (7a) + (8a) + (9) Effort
(10a)	Per Pupil All Revenue (Incl. Debt)	Col. (10) ÷ Col. (1) Per Pupil Effort
(11)	Effort Index	Col. (10a)) Col. (5)
(11a)	Rank	Highest to Lowest Effort Index

TABLE 7: MFP Student Membership

Column Name	Source
Infants	(Special Education Only)
Pre-K	(Special Education Only)
K thru 12	These Columns represent student membership by grade per the Student Information System (SIS)
Ungraded	A student in a class that has no standard grade designation. This classification includes regular classes that have no grade designations and special classes for exceptional students that have no grade designations. Such a class is likely to contain students of different ages who are frequently identified according to level of performance in one or more areas of instruction rather than according to grade level or age level. Nongraded classes are sometimes referred to as "ungraded."
October 1 LEA Total	The sum of the student membership columns above
October 1 LEA Total Adjusted	Prior year adjusted membership per audited data
Membership Change	The difference between the current year and prior year adjusted membership

TABLE 8: Local School Systems Tax Data

Column Number	Column Name	Source
ASSESSED PROPERTY VALUES:		
(1)	Total Assessed Property Value	Louisiana Tax Commission Records
(2)	Assessed Homestead Exemption	Louisiana Tax Commission Records
(3)	Net Assessed Taxable Property	Col. (1) - Col. (2)
CONSTITUTIONAL TAXES:		
(4)	Parish Mill	Prior year AFR kpc 62220, Col. (3)
(5)	Parish Revenue Amount	Prior year AFR kpc 62220, Col. (4)
RENEWABLE TAXES:		
(6)	Parish Mill Rate	Prior year AFR kpc 62320, Col. (3)
(7)	Parish Revenue Amount	Prior year AFR kpc 62320, Col. (4)
(8)	District Millage Rate Low	Prior Year AFR kpc 62320, Col. (5)
(9)	District Millage Rate High	Prior Year AFR kpc 62320, Col. (6)
(10)	Number of Districts -District Millage Rates	Prior Year AFR kpc 62320, Col. (7)
(11)	District Revenue Amount	Prior year AFR kpc 62320, Col. (8)
(12)	Total Ad Valorem Taxes (Non Debt)	Col. (5) + Col. (7) + Col. (11)

TABLE 8: Local School Systems Tax Data

Column Number	Column Name	Source
DEBT SERVICE TAXES:		
(13)	Parish Mill Rate	Prior year AFR kpc 62620, Col. (3)
(14)	Parish Revenue Amount	Prior year AFR kpc 62620, Col. (4)
(15)	District Millage Rate Low	Prior Year AFR kpc 62620, Col. (5)
(16)	District Millage Rate High	Prior Year AFR kpc 62620, Col. (6)
(17)	Number of Districts- District Millage Rates	Prior Year AFR kpc 62620, Col. (7)
(18)	District Revenue Amount	Prior year AFR kpc 62620, Col. (8)
(19)	Total Ad Valorem Taxes (Debt)	Col. (14) + Col. (18)
AD VALOREM TAXES:		
(20)	Parishwide Debt Millage	Col. (4) + Col. (6) + Col. (13)
(21)	Revenue Parishwide Including Debt	Col. (5) + Col. (7) + Col. (14)
(22)	Revenue District Including Debt	Col. (11) + Col. (18)
(23)	Total All Ad Valorem Revenues Including Debt	Col. (12) + Col. (19)
(24)	Avg. Millage Rate (Debt)	[(Col. (19)) Col. (3)] H 1,000

TABLE 8: Local School Systems Tax Data

Column Number	Column Name	Source
(25)	Avg. Millage	$[(\text{Col. (12)} \div \text{Col. (3)})] \times 1,000$
(26)	Avg. Millage Rate Including Debt	$[(\text{Col. (23)} \div \text{Col. (3)})] \times 1000$
SALES TAXES:		
(27)	Combined Sales Percent	Prior year AFR kpc 63300, Col. (3)
(28)	Sales Revenue (Non-Debt)	Prior year AFR kpc 63320, Col. (4)
(29)	Sales Revenue (Debt)	Prior year AFR kpc 63320, Col. (5)
(30)	Total Sales Tax Revenue	Col. (28) + Col. (29)
(31)	Computed Sales Tax Base	Col. (30) \div Col. (27)
(32)	Non-Debt Rate	Col. (28) \div Col. (31)
(33)	Debt Rate	Col. (29) \div Col. (31)
(34)	Total Local Revenues for	Col. (3B) + Col. (12) + Col. (19) + Col. 28 + Col. (29)

Section III
Glossary

Section III: Glossary

Ad Valorem Taxes – Gross. Amounts levied on the taxable assessed value of real and personal property on a parish wide basis. Gross indicates that the taxes are recorded at the amount actually Collected by the tax Collector before deduction for the assessor's compensation and/or deduction for amounts remitted to the retirement systems. Penalties and interest on delinquent taxes are recorded in this account.

At-Risk Pupil Weight. For purposes of calculating the MFP weighted add-on students, the number of students who apply and are eligible to participate in the Free or Reduced Price Lunch Program during the month of October.

Base Student Cost. The funding level necessary for providing the defined minimum program for the base student as defined by HCR 245.

Capital Outlay. An expenditure that results in the acquisition of fixed assets or additions to fixed assets presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial, additional, or replacement of equipment.

Current Expenditures. The expenditures for operating local public schools, excluding capital outlay and interest on school debt. These expenditures include such items as salaries for school personnel, fixed charges, student transportation, school books and materials, and energy costs.

Debt Services Taxes. Taxes that the electorate have authorized the school system to levy for the retirement of general obligation long term debt. The proceeds are normally placed in the Debt Service Fund.

Economy of Scale. The Economy of Scale weights will vary depending upon the size of the school system. There will be no benefit to schools with a membership of 7,500 or greater. An Economy of Scale weight of 0.20 will be applied in a scaled manner to school systems with fewer than 7,500 membership.

Effort. A measure that relates the capacity to support public schools to the actual revenues obtained.

Expenditures. Charges incurred, whether paid or unpaid, that are presumed to benefit the current fiscal year. For elementary/secondary schools, these expenditures include all charges for current outlays plus capital outlays and interest on school debt.

Expenditures Per Pupil. Charges incurred for a particular period of time divided by a student unit of measure, such as October 1 membership.

Federal Funds. Funds provided by the Federal Government. Expenditures made with these funds should be identifiable as Federally -supported expenditures.

Section III: Glossary

Instruction. Instruction shall provide for (1) the activities dealing directly with the interaction between teachers and students to include such items as salaries, employee benefits, purchased professional and technical services, instructional materials and supplies, and instructional equipment; (2) pupil support activities designed to assess and improve the well-being of students and to supplement the teaching process; and (3) instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

Local Funds. Funds provided by local parishes and or/cities. (i.e. - sales, property taxes)

Membership. Membership on October 1 of students who have registered or pre-registered, attended a minimum of one day, and have not been officially dropped.

Mills. Mills are units of property taxation. A mill is one tenth of a cent. The Louisiana Constitution for Parish School Boards stipulated that the school boards could levy a maximum of 5 mills (13 mills in Orleans) without voter approval. Any additional millage could be levied only with voter approval.

Minimum Foundation Program (MFP). The program used to allocate and distribute funds to Louisiana school districts based on the funding formula adopted by the State Board of Elementary and Secondary Education and approved by the Louisiana State Legislature.

Prior Year Formula Calculation (Formerly: Hold Harmless). A method of phasing in the MFP formula over a period of years. School systems that would lose State aid under the current HCR would be "held harmless" by providing a per pupil continuation of the previous year's level of state funding capped at the total prior year's funding.

Revenue. The total income produced by a given source (i.e. taxes and fees) that a school district collects and receives.

- Sales (Debt and Non-debt)
- Property (Debt and Non-debt)
- 16th Section, State and Federal in Lieu of Taxes
- MFP State Funds

Local Wealth Factor (LWF). A measure of the wealth of each school district based on property and sales tax rates.

Sales and Use Taxes – Gross. Taxes assessed by the school system on the taxable sale and consumption of goods and services within the school district. "Gross" indicates that the taxes are recorded at the amount actually collected before any deduction for the cost of collection. These funds may be General Fund, Special Revenue Fund, or Debt Service Fund revenues.

Sales and Use Taxes. The local school boards are allowed to levy a sales tax rate of up to 1% within the parish or city. However, local school boards are allowed to levy additional sales tax. The rate, combined with the rates of all other sales taxes in the parish (exclusive of the state tax), cannot exceed 3% percent. The school boards can also create special taxing districts within their jurisdictions to utilize the additional tax.

Appendix A

ENROLLED

Regular Session, 1999

SENATE CONCURRENT RESOLUTION NO. 159

BY SENATORS DARDENNE, CAIN, CAMPBELL, COX, DEAN, DYESS, EWING,
HINES, HOLLIS, LAMBERT, LANDRY, ROMERO, SCHEDLER,
SMITH, THEUNISSEN ANDULLO

A CONCURRENT RESOLUTION

To provide for legislative approval of the formula developed by the State Board of Elementary and Secondary Education and adopted by the board on June 10, 1999, to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to parish and city school systems.

WHEREAS, Article VIII, Section 13(B) of the Constitution of Louisiana requires the State Board of Elementary and Secondary Education annually to develop and adopt a formula which shall be used to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to parish and city school systems; and

WHEREAS, at the special meeting of the State Board of Elementary and Secondary Education on June 10, 1999, the board adopted a formula for such cost determination and the equitable allocation of funds; and

WHEREAS, the board has indicated that the adopted formula considers all statutory and board policy requirements necessary to achieve an appropriate cost determination for a minimum education program as well as to equitably distribute the cost; and

WHEREAS, the board has recommended the full implementation of certain minimum foundation program concepts first approved by the legislature by the adoption of Senate Concurrent Resolution No. 223 of the 1992 Regular Session, followed by further approval of Senate Concurrent Resolution No. 142 of the 1993 Regular Session, Senate Concurrent Resolution No. 50 of the 1996 Regular Session; House Concurrent Resolution No. 245 of 1997; and House Concurrent Resolution No. 104 of 1998; and

WHEREAS, the following goals are recommended for the minimum foundation program:

- GOAL 1 EQUITY** - The school finance system in Louisiana provides equal treatment of pupils with similar needs with the requirement that local school systems have a tax burden sufficient to support Level 1.
- GOAL 2 ADEQUACY** - The school finance system in Louisiana provides programs and learning opportunities that are sufficient for providing a minimum educational program for every individual. By school year 1999-2000, the state will provide that all local school districts are funded in accordance with the minimum foundation program formula by both state and local revenue sources. A minimum program is established by the State Board of Elementary and Secondary Education and the legislature through the adoption of the minimum foundation program formula.
- GOAL 3 LOCAL CHOICE** - The school finance system in Louisiana provides that local taxpayers and the school board establish the budget and set the tax levy for operating the schools above a set level of support for the minimum program.
- GOAL 4 EVALUATION OF THE STATE SCHOOL FINANCE SYSTEM** - The school finance system in Louisiana ensures the attainment of the goals of equity, adequacy, and local choice. Whereas the school finance system consumes significant state general fund

revenues, it is important that the system be evaluated on a systematic basis annually.

GOAL 5 PERFORMANCE MEASURES - The school finance system in Louisiana provides for financial accountability and program efficiency maximizing student achievement. Accountability means that the local school districts can demonstrate that they are operating in conformance with state statutes, financial accounting standards and student performance standards.

WHEREAS, to properly measure the achievement of the goals, a comprehensive management information system containing state-level and district-level components shall continue to be developed; and

WHEREAS, to provide fiscal and programmatic accountability, a fiscal accountability program and a school and district accountability program shall continue to be developed; and

WHEREAS, the fiscal accountability program shall verify data used in allocating minimum foundation program funds and report fiscal information on the effectiveness of the manner in which the funds are used at the local school system level; and

WHEREAS, the school and district accountability program in establishing the state goals for schools and students, created an easy way to communicate to schools and the public how well a school is performing, will recognize schools for effectively demonstrating growth in student achievement, and will focus attention, energy, and resources on schools needing help in improving student achievement; and

WHEREAS, the Constitution of Louisiana requires the legislature to fully fund the current cost to the state of the minimum foundation program as determined by applying the legislatively approved formula; and

WHEREAS, this minimum foundation program formula is designed to provide greater equity and adequacy in both state and local funding of local school systems; and

WHEREAS, in the best interest of equity and adequacy, it is the intention of this formula to provide additional money to local systems currently “underfunded” while temporarily freezing the state support to local systems currently “overfunded”; and

WHEREAS, the Constitution of Louisiana requires the appropriated funds to be equitably allocated to parish and city school systems according to the formula as adopted by the State Board of Elementary and Secondary Education and approved by the legislature prior to making the appropriation.

THEREFORE, BE IT RESOLVED by the Legislature of Louisiana, that the formula developed by the State Board of Elementary and Secondary Education and adopted by the board on June 10, 1999, to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to parish and city school systems is hereby approved to read as follows:

**MINIMUM FOUNDATION PROGRAM
ELEMENTARY AND SECONDARY EDUCATION
COST DISTRIBUTION FORMULA
1999-2000 SCHOOL YEAR**

- I. LEVEL I - COST DETERMINATION AND EQUITABLE DISTRIBUTION OF STATE AND LOCAL FUNDS**
- A. BASE FOUNDATION LEVEL I STATE AND LOCAL COSTS**
- 1. October 1 Membership (as defined by the State Board of Elementary and Secondary Education)

Plus

2. Add-on Students/Units
 - a. At-Risk Students weighted at .17 - At-Risk students are defined for purposes of allocating funds as those students whose family income is at or below income eligibility guidelines or other guidelines as provided by the State Board of Elementary and Secondary Education.
 - b. Vocational Education course units weighted at .05.
 - c. Special Education - Other Exceptionalities students weighted at 1.50.
 - d. Special Education - Gifted and Talented students weighted at .60
 - e. Economy of Scale curving weight of .20 at 0 student October 1 membership level down to zero at 7,500 student October 1 membership level.

EQUALS

3. Total Weighted Membership and/or Units (Sum of I.A.1 and I.A.2.a. through e.)
TIMES
4. State and Local Base Per Pupil Amount of \$3,020. In the event no provision for an annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2000-2001, the State Board of Elementary and Secondary Education shall annually adjust the state and local base per pupil amount with approval by the Joint Legislative Committee on the Budget. If the Joint Legislative Committee on the Budget does not approve the rate established by the State Board of Elementary and Secondary Education, then an annual growth adjustment of 2.75% shall be automatically applied to the state and local base per pupil amount beginning in the Fiscal Year 2000-2001.

EQUALS

5. Total Base Foundation Level 1 State and Local Costs (I.A.3 times I.A.4.)

B. PROPORTION OF BASE FOUNDATION LEVEL 1 COST ALLOCATED TO THE STATE 65 PERCENT AND LOCAL SCHOOL SYSTEMS 35 PERCENT.

1. LOCAL EQUALIZATION FACTOR:
x Relative Wealth Index (RWI)
 Proportion of State Weighted Membership

Local Equalization Factor

2. LOCAL SUPPORT OF FOUNDATION LEVEL 1 COSTS (Total aggregate of I.A.5. TIMES I.B.1. TIMES 35%):

$$\begin{array}{r}
 \text{Local Equalization Factor} \\
 \times \text{ Base Foundation Level 1 Total State \& Local Costs} \\
 \times \quad \underline{35\%} \\
 \text{Local Support of Level 1 Cost}
 \end{array}$$

3. STATE SUPPORT OF FOUNDATION LEVEL 1 COSTS (I.A.5. MINUS I.B.2):

$$\begin{array}{r}
 \text{Base Foundation Level 1 Cost} \\
 - \quad \underline{\text{Local Support Level 1 Cost}} \\
 \text{State Support of Level 1 Cost}
 \end{array}$$

II. LEVEL 2 - INCENTIVE FOR LOCAL EFFORT

A. LEVEL 2 ELIGIBLE LOCAL REVENUE

1. LOCAL REVENUE OVER LEVEL 1 LOCAL SHARE:

$$\begin{array}{r}
 \text{Prior year revenues from Sales Tax, Property Tax (Including Debt Service), State} \\
 \text{and Federal Revenue in Lieu of Taxes, and 50\% of Earnings on Property} \\
 - \quad \underline{\text{Base Foundation Level 1 Local Cost}} \\
 \text{Local Revenue Over Level 1 Local Share}
 \end{array}$$

2. LIMIT ON STATE LEVEL 2 SUPPORT:

$$\begin{array}{r}
 \text{Base Foundation Level 1 Cost} \\
 \times \quad \underline{\text{Set Limit (33\%)}} \\
 \text{Limit on State Level 2 Support}
 \end{array}$$

3. LEVEL 2 ELIGIBLE LOCAL REVENUE:

The Lesser of:

$$\begin{array}{r}
 \text{Local Revenue Over Level 1 (II.A.1.)} \\
 \text{or} \\
 \text{Limit on State Level 2 Support (II.A.2.)}
 \end{array}$$

B. STATE SUPPORT OF LEVEL 2 LOCAL FISCAL EFFORT

1. PERCENT STATE SHARE LEVEL 2:

$$\begin{array}{r}
 1 \\
 - \quad \underline{[(1 - .40) \times \text{RWI}]} \\
 \text{Each District Percent Level 2 State Support}
 \end{array}$$

2. STATE SUPPORT OF LEVEL 2 (II.A.3. TIMES II.B.1.):
Level 2 Eligible Revenue
x $\frac{\text{Each District Percent Level 2 State Support}}{\text{State Support for Level 2}}$

III. MINIMUM FOUNDATION PROGRAM LEVEL 1 AND 2 STATE FUNDED AMOUNT

The greater amount of the following:

A Current Year Minimum Foundation Program State Funded Per Pupil Amount times Current Year October 1 Membership equals Current Year Minimum Foundation Program State Funded Amount.

or

B Prior Year Minimum Foundation Program State Funded Per Pupil Amount with Adjustments times Current Year October 1 Membership equals Current Year Minimum Foundation Program State Funded Amount. If this generates a greater Minimum Foundation Program State Funded Amount than the prior year Minimum Foundation Program State Funded Amount, then prior year Minimum Foundation Program State Funded Amount will be used.

IV. LOCAL SCHOOL SYSTEM FLEXIBILITY/INSTRUCTIONAL PARAMETERS

A. 70% Local General Fund Required Instructional Expenditure

To provide for appropriate accountability of state funds while providing local school board flexibility in determining specific expenditures, local school boards must ensure that 70 % of the local school system general fund expenditures are in the areas of instruction. The definition of instruction shall provide for: (1) the activities dealing directly with the interaction between teachers and students to include such items as: salaries, employee benefits, purchased professional and technical services, instructional materials and supplies (to include no less than \$27.02 per student), and instructional equipment; (2) pupil support activities designed to assess and improve the well-being of students and to supplement the teaching process; and, (3) instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

B. 70% Requirement by 1999-2000

This formula is designed to attain full state funding by the 1999-2000 Fiscal Year. At that same time, all local school systems are required to attain the goal of

spending 70% of local general fund expenditures on instruction. This measurement will be made by the state Department of Education as part of the annual audit and evaluation of the Minimum Foundation Program formula. For school systems failing to meet this 70% standard by the 1998-1999 Fiscal Year, the department shall present a special report on those districts to both the House and Senate Committees on Education by no later than March 15, 2000. Included in this report shall be responses from each of the school systems failing to meet this standard as to their plans for full compliance in the 1999- 2000 year.

C. Expenditure Requirement for Foreign Associate Teacher Program

The State must maintain support of the Foreign Associate Teacher program not to exceed 250 foreign associate teachers employed in any given year. These teachers shall be paid the amount of classroom teacher average salary (without PIP) by years of experience and degree beginning with year one.

V. FUNDING FOR LOUISIANA STATE UNIVERSITY AND SOUTHERN UNIVERSITY LABORATORY SCHOOLS

- A. Any elementary or secondary school operated by Louisiana State University and Agricultural and Mechanical College or by Southern University and Agricultural and Mechanical College shall be considered a public elementary or secondary school and, as such, shall be annually appropriated funds as determined by applying the formula contained in Subsection B of this Section.
- B. Each student in October 1 Membership, as defined by the State Board of Elementary and Secondary Education, at the schools provided for in Subsection A of this Section shall be provided for and funded from the minimum foundation program an amount per student equal to the amount allocated per student for the state share of the minimum foundation program.
- C. The funds appropriated for the schools provided for in this section shall be allocated to the institution of higher education operating such a school. Each such institution of higher education shall ensure the equitable expenditure of such funds to operate such schools.
- D. Provisions specified in Sections VI. - VII. Of this resolution shall apply to these schools.

VI. ADJUSTMENTS FOR AUDIT FINDINGS AND DATA REVISIONS

Adjusted monthly payments will be made to each parish or city school board as reflected in the department's annual Budget Letter. In the event a school board received less per month than it was actually entitled to during the first months of the school year, the monthly allotment for the remaining months of the fiscal year will be adjusted upward. The reverse applies if a school board has received more than it should have.

Reviews of the districts' data used in determining their Minimum Foundation Program allocation may result in changes in final statistical information. The Minimum Foundation Program allocation adjustments necessary as a result of these audit findings will be made in the following school year.

VII. MINIMUM FOUNDATION PROGRAM DEFINITIONS AND PROCEDURES

A. FORMULA DEFINITIONS/CALCULATIONS

1. State and Local Base Per Pupil Amount of \$3,020. (In the event no provision for an annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2000-2001, the State Board of Elementary and Secondary Education shall annually adjust the state and local base per pupil amount with approval by the Joint Legislative Committee on the Budget. If the Joint Legislative Committee on the Budget does not approve the rate established by the State Board of Elementary and Secondary Education, then an annual growth adjustment of 2.75% shall be automatically applied to the state and local base per pupil amount beginning in the year 2000- 2001.)
2. October 1 Membership - Membership of students on October 1 as defined by the State Board of Elementary and Secondary Education.
3. At-Risk Student Weight - At-Risk students weight is defined for purposes of allocating funds as those students whose family income is at or below Income Eligibility Guidelines or other guidelines as provided by the State Board of Elementary and Secondary Education times the weight factor of .17.
4. Secondary Vocational Education Unit Weight - The number of student units of secondary vocational education courses times the weighted factor of 0.05.
5. Special Education - Other Exceptionalities Weight - The number of students identified as having Other Exceptionalities as reported in the October 1 membership count per LANSER times the weight factor of 1.50.

6. Special Education - Gifted and Talented Weight - The number of students identified as Gifted and Talented as reported in the October 1 membership count per LANSER times the weight factor of 0.60.
7. Economy of Scale Weight - A curving weight which is .20 at the zero student count level and zero at the 7,500 student count level. This weight will vary depending on the size of the school system. There will be no benefit to school systems with a membership of 7,500 or greater. The formula for this weight is:
 - (a) subtract each district's membership from 7,500;
 - (b) divide this difference by 37,500 to get each district's economy of scale weight; and
 - (c) multiply each district's economy of scale weight times their October 1 membership count.
8. Level 1 State and Local Program Cost - Sum of Items 2 through 7 times Item 1.
9. Relative Wealth Index - Calculated using prior year tax rate and revenue data from the Annual Financial Report in a manner described in Section VII.B.
10. Proportion State Membership - Each local school system's total weighted membership divided by the state total weighted membership.
11. Local Proration Factor - Item 9 multiplied by Item 10.
12. Local Share of Level 1 - Item 11 Local Proration Factor times the state aggregate Level 1 Program cost of Item 8 times 35 %.
13. State Share of Level 1 - Item 8 Level 1 State and Local Program Cost less Item 12 Local Share of Level 1.
14. Prior Year Revenues from Sales Tax and Property Tax (Including Debt Service), State and Federal Revenue in Lieu of Taxes and 50% Earnings on Property - From the Annual Financial Report of each public school system.
15. Local Revenue over Local Level 1 Support - Item 14 Prior Year Revenues less Item 12 Local Share of Level 1.

Appendix A: SCR 159 of 1999

16. Limit on Level 2 - Thirty-three percent of Item 8 Level 1 State and Local Program Costs.
 17. Eligible Revenue Level 2 - The greater amount of Item 15 Local Revenue over Local Level 1 Support not to exceed Item 16 Limit on Level 2.
 18. Percent Level 2 State Funded - State percent support for Level 2 for each system calculated as follows:
$$1 - [(1-S)W] i$$

S = Percentage the state chooses to pay (40%) in the school system of average wealth
W = Relative Wealth Index of each school system I
 19. State Aid Level 2 - Item 17 Eligible Revenue Level 2 times Item 18 Percent Level 2 State Support.
 20. Minimum Foundation Program Level 1 and 2 State Share Per Pupil Amount - Current Year Minimum Foundation Program State Target divided by Current October 1 Student Membership equals Minimum Foundation Program State Share Per Pupil Amount.
 21. Prior Year Minimum Foundation Program State Per Pupil Amount - Data from Louisiana Department of Education prior year Budget Letter divided by the October 1 prior year student membership as adjusted by audit findings and Level 3 Pay Raises.
 22. Current Year Minimum Foundation Program State Funded Amount -The greater per pupil amount of: (1) the Item 20, Minimum Foundation Program State Share Per Pupil Amount times the Current Year October 1 Student Membership; or (2) Item 21, Prior Year Minimum Foundation Program State Per Pupil Amount times the current year October 1 student membership, not to exceed the prior year Minimum Foundation Program State Funded Amount.
- B. RELATIVE WEALTH INDEX (RWI)
DEFINITIONS/CALCULATIONS
1. Property Capacity as computed by multiplying the state average equivalent property tax rate (including debt service) by each school system's net assessed property value.
 2. Sales Capacity is estimated by dividing the actual revenue amounts Collected (including debt service) in the latest available fiscal year

by the sales tax rate which was applicable and then multiplying each district's base by the state average sales tax rate.

3. Other Revenues Capacity is calculated by combining (1) State Revenue in lieu of taxes; (2) Federal Revenue in lieu of taxes; and, (3) 50% of Earnings on Property.
4. Combined Capacity is the sum of adding Items 1, 2 and 3.
5. Divide the Combined Capacity by the current year October 1 Weighted Membership as defined by Legislative Resolution and the State Board of Elementary and Secondary Education.
6. Divide each school system's combined capacity per pupil by the state combined capacity per pupil. The resulting quotient is each school system's relative wealth index, (formerly referred to as the RTS factor).

VIII. ONE-TIME 1999-2000 ADJUSTMENT CONTINGENT ON LEGISLATIVE ACTIONS

- A. After all MFP formula calculations have been made, SBESE shall apply a one-time only reduction of the total state share of MFP funds for 1999-2000 contingent on the following:
 1. Districts would receive an actual reduction in the employer's contribution rate from the Teachers' Retirement System of Louisiana from 16.5% to 15.2% based on action taken by the appropriate legal authority.
 2. Legislation being passed and enacted into law in the 1999 Regular Legislative Session which authorizes a credit applied to the employer contribution payments from an Employer Credit Account of then Louisiana School Employees' Retirement System and funds are made available through application of such credit based on appropriate legal or legislative measures in 1999-2000.
 3. No legislation is enacted and adopted into law in the 1999 Regular Legislative Session which would direct or require the expenditure of MFP and/or local funds by local school boards for local school board employee pay increases.
- B. Any such reduction shall be no less than \$19,000,000 and shall not exceed \$19,000,100 if contingencies are met. The reduction shall be distributed based on each district's pro-rata share of October 1, 1998 Profile of Education Personnel state and local costs budgeted

for the Teachers' Retirement System of Louisiana and the Louisiana School Employees' Retirement System.

- C. This adjustment shall not be recognized or considered when calculating the MFP formula distribution for any subsequent year. Specifically, any prior year MFP amount considered in any subsequent year MFP formula calculations shall include the amount of this adjustment as if it had been paid by the state.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE

Appendix B



STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064
<http://www.doe.state.la.us>

DATE: January 31, 2000

CIRCULAR: **1061 MFP BUDGET LETTER (1999-2000)**

TO: Superintendents and Presidents of Parish and
City School Boards
Deans, Colleges of Education of Louisiana State
University and Southern University

FROM: Cecil J. Picard
State Superintendent of Education

SUBJECT: **1999-2000 State Public School Fund - Minimum Foundation
Program (MFP) Equalization Distribution**

The General Appropriations Bill, House Bill 1, Act 10 of the 1999 Regular Session of the Louisiana Legislature provides funding for the Minimum Foundation Program (MFP) Formula contained in Senate Concurrent Resolution (SCR) 159 of the 1999 Regular Session of the Louisiana Legislature. SCR 159 implements full funding of the MFP formula with no growth limitation. The total funding appropriated in Act 10 is \$2,260,642,085. This amount has been adjusted to \$2,257,642,085 to reflect transfer of funds to Type II Charter Schools. Language included in the appropriations bill also provides adjustments for the establishment of new charter schools and Special School District No. 2.

The \$19 million one-time reduction adjustment based in SCR 159 is based on anticipated local savings resulting from a decrease in the employer's contribution rate for the Teachers' Retirement System of Louisiana from 16.5% to 15.2% and the use of an Employers Credit Account for the School Employees Retirement System. The reduction shall be distributed based on each district's pro-rata share of October 1, 1998 Profile of Education Personnel state and local costs budgeted for the Teachers' Retirement System of Louisiana and the Louisiana School Employees' Retirement System. This adjustment shall not be considered when calculating the MFP formula for any subsequent year.

The total MFP requirements, according to parish and city school system data reports, total \$2,239,497,802. From this amount, a net of \$2,276,851 will be recouped due to the 1998-99 student audits and due to preliminary audits of the 1998-99 Profile of Educational Personnel (PEP) data used for the pay raise and the 1997-98 financial data. Once these preliminary audits are finalized a revised budget letter will be mailed in May 2000 if warranted. ***Additional funding changes as a result of additional audit adjustments will be made in the June 2000 payment.***

In addition, \$19 million from one-time reduction adjustment as result of decrease in the employer's contribution rate for the Teachers' Retirement System of Louisiana from 16.5% to 15.2% and the use of an Employers Credit Account for the School Employees Retirement System will also be recouped. The formula is implemented as per SCR 159 at a net cost of \$2,218,220,932 creating a \$39,421,153 over allocation on the state general fund MFP appropriation.

The following tables are included:

- Table 1: State Level Comparison
MFP 1998-99 Budget Letter variables compared to MFP 1999-2000 Budget Letter variables used to calculate the state equalization distribution.
- Table 2: District Level MFP 1999-2000 Summary (Implementation at 100%)
District allocations based upon Level 1 determination of minimum costs and Level 2 additional state aid for local support.
- Table 3: District Level Distribution: MFP Monthly Payments March-June 2000
Total MFP distribution less audit adjustments, one-time adjustment and revised monthly MFP distributions.
- Table 4: 1999-2000 Minimum Foundation Program (MFP) Level 1 and 2
Calculation of the 1999-2000 Minimum Foundation Program (MFP) Level 1 and Level 2 for 66 school systems in Louisiana.
- Table 5: Lab Schools Distribution of MFP Monthly Payments March – June 2000
Total MFP distribution less audit adjustments, one-time adjustment, lab school budget and revised monthly MFP distributions.
- Table 6: Local Wealth Factor
Calculation of the Local Wealth Factor (LWF) for the 66 School Systems.
- Table 7: October 1, 1999 Student Membership
1999 Student membership by grade level and the October 1, 1998 adjusted total membership.
- Table 8: 1998-1999 Local School Systems Tax Data
Summary of the Assessed Property Values and Ad Valorem and Sales Tax amounts and rates.

Should you have any questions regarding this information, please contact Beth Scioneaux, Director, Division of Education Finance at (225) 342-8848. This information will be posted to the Department of Education website, www.doe.state.la.us.

CJP/ML/BS:nt

Attachments

- c: Local School System Business Managers/Directors of Finance
SBESE Members
Carole Wallin, Deputy Superintendent of Education, SDE
Marlyn Langley, Deputy Superintendent of M&F, SDE
Steve Parker, Director, Management & Budget, SDE
Beth Scioneaux, Director, Education Finance, SDE
Kitty Littlejohn, Director, Appropriation Control, SDE
Mark Ewing, Director of Budget and Planning, LSU
Dr. Ed Green, Director, LSU Lab School
Bob Kuhn, Associate Vice Chancellor, LSU
Brenda Sterling, Director, SU Lab School
Curtis Lee, Director of External Affairs, SU

Appendix C

TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	Circular #991 1998-99 BUDGET LETTER FACTORS AND COST	Circular # 1061 1999-2000 BUDGET LETTER FACTORS AND COST	Comparison of 1998- 99 Budget Letter to 1999-2000 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,020	\$3,020	\$0	0.0%
B. Total Weighted Membership *	1,005,082	993,123	(11,959)	-1.2%
1. October 1 Membership	753,722	740,006	(13,716)	-1.8%
2. At-Risk Weight Factor (17%)	73,730	73,418	(312)	-0.4%
3. Vocational Weight Factor (5%)	9,424	9,324	(100)	-1.1%
4. Exceptionalities Weight Factor (150%)	140,980	142,833	1,853	1.3%
5. Gifted/Talented Weight Factor (60%)	15,101	15,341	240	1.6%
6. Economy-of-Scale Weight Factor (Max 20% at zero Membership <7,500)	12,125	12,201	76	0.6%
C. Total Level 1 State and Local Costs (A X B)	\$3,035,347,640	\$2,999,231,162	(\$36,116,478)	-1.2%
1. State Share of Cost (C X 65%)	\$1,973,679,261	\$1,949,569,272	(\$24,109,989)	-1.2%
2. Local Share of Cost (C X 35%)	\$1,061,668,379	\$1,049,661,890	(\$12,006,489)	-1.1%
D. Total Local Revenues in MFP	\$1,522,075,907	\$1,568,217,830	\$46,141,923	3.0%
1. Total Net Assessed Property	\$14,711,025,871	\$15,226,451,693	\$515,425,822	3.5%
2. Total Est. Sales Tax Base	\$52,854,905,379	\$52,743,978,836	(\$110,926,543)	-0.2%
3. Average Equivalent Millage Rate	40.96	40.64	(0.32)	-0.8%
4. Average Equivalent Sales Tax Rate	1.67%	1.73%	0.06%	3.6%
5. Property Tax Revenue	\$602,587,293	\$618,800,174	\$16,212,881	2.7%
6. Sales Tax Revenue	\$880,750,023	\$913,203,900	\$32,453,877	3.7%
7. Other Revenues Considered	\$38,738,591	\$36,213,756	(\$2,524,835)	-6.5%
E. Level 2 Eligible Local Revenue	\$453,338,095	\$503,761,065	\$50,422,970	11.1%
1. Level 2 State Support (E X 40%)	\$179,930,743	\$191,177,183	\$11,246,440	6.3%
2. Level 2 State Liability	\$231,790,727	\$214,983,126	(\$16,807,601)	-7.3%
F. Fully Implemented Formula State Share (C1 +D1)	\$2,153,610,004	\$2,140,746,455	(\$12,863,549)	-0.6%
1. State Aid Increase Due	\$165,416,629	\$67,360,078	(\$98,056,551)	-59.3%
G. Level 1 and 2 Implementation Rates:				
1. Non-Pay Raise	28.75%	100.00%	71.25%	247.8%
2. Pay Raise (Variable**)	10.35%	0.00%	-10.35%	-100.0%
3. Total Rate	39.10%	100.00%	60.90%	155.8%
4. Amount Implemented	\$50,117,395	\$67,360,078	\$17,242,683	34.4%
5. Level 1 and 2 State Share Deferred (G4-F1)	(\$115,299,234)	\$0	\$115,299,234	-100.0%
H. Level 1 and 2 State Share <i>Based on Prior Year Per Pupil</i>	\$95,490,855	\$98,119,854	\$2,628,999	2.8%
I. Level 1 and 2 State Share (E1+F1+G4+H)	\$2,133,801,625	\$2,238,866,308	\$105,064,683	4.9%
J. Level 3 - Pay Enhancement	\$53,411,522	\$0	(\$53,411,522)	-100.0%
K. Total State Share Implementation of Total State Formula Allocation (I + J)	\$2,187,213,147	\$2,238,866,308	\$51,653,161	2.4%
L. Act 880 of 1997 Total Funding***:	\$0	\$631,494	\$631,494	
LSU Lab. School	\$0	\$386,363	\$386,363	100.0%
Southern Univ. Lab. School	\$0	\$245,131	\$245,131	100.0%
M. Total MFP Allocation (K + L)	\$2,187,213,147	\$2,239,497,802	\$52,284,655	2.4%
N. Adjustments				
1. Plus/(Minus) Prior Year Adjustments	(\$3,411,397)	(\$2,276,851)	\$1,134,546	-33.3%
2. Other Adjustments		(\$19,000,019)	(\$19,000,019)	-100.0%
O. Total MFP Distribution (M + N)	\$2,183,801,750	\$2,218,220,932	\$34,419,182	1.6%
1. MFP Distribution Annual Increase	\$94,304,155	\$34,419,182		
P. Total State MFP Appropriation	\$2,192,578,998	\$2,257,642,085	\$65,063,087	3.0%
Q. Budget Amendment to Increase/(Decrease) MFP Appropriation (O - P)	(\$8,777,248)	(\$39,421,153)	(\$30,643,905)	349.1%

TABLE 2: DISTRICT LEVEL MFP 1999-00 SUMMARY (Implementation at 100%)

Based on 65/35% State/Local Share of Level 1 Cost and Level 2 at 40%

LEA	School System	Oct. 1, 1999 Membership (Per SIS)	Total Weighted Membership and/or Units	Per Pupil Amount	TOTAL LEVEL 1 COSTS	35%	STATE SHARE OF LEVEL 1
						Local Share of Level 1	
		(1)	(8)	(9)	(10)	(14)	(16)
1	ACADIA	10,021	13,720	\$3,020	\$41,433,011	\$8,601,117	\$32,831,894
2	ALLEN	4,243	5,865	\$3,020	\$17,711,605	\$3,510,594	\$14,201,011
3	ASCENSION	14,676	19,216	\$3,020	\$58,031,354	\$28,936,641	\$29,094,713
4	ASSUMPTION	4,554	6,445	\$3,020	\$19,462,783	\$3,504,516	\$15,958,267
5	AVOYELLES	7,199	9,274	\$3,020	\$28,008,326	\$5,043,002	\$22,965,324
6	BEAUREGARD	6,124	8,047	\$3,020	\$24,302,453	\$7,027,508	\$17,274,945
7	BIENVILLE	2,663	3,922	\$3,020	\$11,843,927	\$4,641,144	\$7,202,783
8	BOSSIER	18,681	23,520	\$3,020	\$71,030,128	\$22,198,932	\$48,831,196
9	CADDO	45,417	60,221	\$3,020	\$181,867,843	\$58,385,487	\$123,482,356
10	CALCASIEU	32,450	41,945	\$3,020	\$126,675,350	\$55,318,079	\$71,357,271
11	CALDWELL	1,849	2,655	\$3,020	\$8,019,157	\$1,379,042	\$6,640,115
12	CAMERON	1,982	2,923	\$3,020	\$8,827,853	\$3,894,733	\$4,933,120
13	CATAHOULA	1,953	2,793	\$3,020	\$8,434,226	\$1,589,293	\$6,844,933
14	CLAIBORNE	2,813	4,243	\$3,020	\$12,813,135	\$3,110,185	\$9,702,950
15	CONCORDIA	3,934	5,471	\$3,020	\$16,521,574	\$3,542,642	\$12,978,932
16	DESOTO	5,095	7,121	\$3,020	\$21,506,507	\$7,909,281	\$13,597,226
17	EAST BATON ROUGE	54,678	71,719	\$3,020	\$216,591,108	\$103,822,008	\$112,769,100
18	EAST CARROLL	1,911	2,744	\$3,020	\$8,286,125	\$1,267,886	\$7,018,239
19	EAST FELICIANA	2,660	3,922	\$3,020	\$11,842,960	\$2,485,679	\$9,357,281
20	EVANGELINE	6,340	8,926	\$3,020	\$26,955,614	\$5,461,068	\$21,494,546
21	FRANKLIN	4,008	5,627	\$3,020	\$16,994,265	\$2,962,425	\$14,031,840
22	GRANT	3,617	5,139	\$3,020	\$15,520,867	\$1,944,165	\$13,576,702
23	IBERIA	14,663	20,338	\$3,020	\$61,422,240	\$16,274,598	\$45,147,642
24	IBERVILLE	5,071	7,232	\$3,020	\$21,839,281	\$12,334,590	\$9,504,691
25	JACKSON	2,682	3,825	\$3,020	\$11,552,527	\$2,581,446	\$8,971,081
26	JEFFERSON	51,371	71,061	\$3,020	\$214,603,707	\$121,757,836	\$92,845,871
27	JEFFERSON DAVIS	5,962	8,503	\$3,020	\$25,678,607	\$6,138,270	\$19,540,337
28	LAFAYETTE	29,767	37,976	\$3,020	\$114,686,554	\$53,911,954	\$60,774,600
29	LAFOURCHE	15,351	20,499	\$3,020	\$61,907,222	\$17,557,211	\$44,350,011
30	LASALLE	2,615	3,562	\$3,020	\$10,756,485	\$2,490,980	\$8,265,505
31	LINCOLN	6,755	8,731	\$3,020	\$26,367,167	\$8,859,152	\$17,508,015
32	LIVINGSTON	19,428	23,812	\$3,020	\$71,910,972	\$10,137,608	\$61,773,364
33	MADISON	2,549	3,707	\$3,020	\$11,194,023	\$2,043,406	\$9,150,617
34	MOREHOUSE	5,422	7,725	\$3,020	\$23,330,104	\$6,205,453	\$17,124,651
35	NATCHITOCHE	6,825	9,236	\$3,020	\$27,893,052	\$7,556,750	\$20,336,302
36	ORLEANS	78,316	102,520	\$3,020	\$309,611,638	\$106,276,909	\$203,334,729
37	OUACHITA	17,146	21,898	\$3,020	\$66,132,443	\$17,342,394	\$48,790,049
38	PLAQUEMINES	4,777	6,497	\$3,020	\$19,620,910	\$18,287,373	\$1,333,537
39	POINTE COUPEE	3,319	5,046	\$3,020	\$15,239,584	\$7,386,872	\$7,852,712
40	RAPIDES	23,537	31,155	\$3,020	\$94,086,771	\$28,863,789	\$65,222,982
41	RED RIVER	1,872	2,826	\$3,020	\$8,533,493	\$1,408,529	\$7,124,964
42	RICHLAND	3,807	5,423	\$3,020	\$16,377,853	\$3,197,638	\$13,180,215
43	SABINE	4,362	6,321	\$3,020	\$19,089,239	\$4,279,134	\$14,810,105
44	ST. BERNARD	8,645	11,493	\$3,020	\$34,708,498	\$12,451,068	\$22,257,430
45	ST. CHARLES	9,755	12,429	\$3,020	\$37,535,520	\$29,016,903	\$8,518,617
46	ST. HELENA	1,485	2,409	\$3,020	\$7,275,784	\$1,224,805	\$6,050,979
47	ST. JAMES	3,992	5,676	\$3,020	\$17,140,916	\$9,835,359	\$7,305,557
48	ST. JOHN THE BAPTIST	6,414	9,567	\$3,020	\$28,893,337	\$10,677,590	\$18,215,747
49	ST. LANDRY	15,746	21,954	\$3,020	\$66,300,838	\$14,371,100	\$51,929,738
50	ST. MARTIN	8,559	11,706	\$3,020	\$35,350,640	\$7,307,660	\$28,042,980
51	ST. MARY	10,840	14,509	\$3,020	\$43,816,183	\$14,515,605	\$29,300,578
52	ST. TAMMANY	32,312	43,147	\$3,020	\$130,304,544	\$38,032,265	\$92,272,279
53	TANGIPAHOA	18,557	24,847	\$3,020	\$75,038,514	\$16,126,596	\$58,911,918
54	TENSAS	1,153	1,938	\$3,020	\$5,853,606	\$1,367,306	\$4,486,300
55	TERREBONNE	19,959	27,578	\$3,020	\$83,285,077	\$25,526,044	\$57,759,033
56	UNION	3,695	5,080	\$3,020	\$15,341,479	\$3,613,478	\$11,728,001
57	VERMILION	9,216	12,388	\$3,020	\$37,410,310	\$11,670,383	\$25,739,927
58	VERNON	10,029	13,169	\$3,020	\$39,769,383	\$6,415,871	\$33,353,512
59	WASHINGTON	4,570	6,763	\$3,020	\$20,424,955	\$3,056,627	\$17,368,328
60	WEBSTER	7,764	10,057	\$3,020	\$30,371,083	\$8,224,999	\$22,146,084
61	WEST BATON ROUGE	3,820	5,358	\$3,020	\$16,181,190	\$8,333,257	\$7,847,933
62	WEST CARROLL	2,590	3,694	\$3,020	\$11,157,360	\$1,951,418	\$9,205,942
63	WEST FELICIANA	2,224	3,264	\$3,020	\$9,858,005	\$9,858,005	\$0
64	WINN	2,938	4,189	\$3,020	\$12,651,626	\$3,146,589	\$9,505,037
65	CITY OF MONROE	10,188	13,699	\$3,020	\$41,371,252	\$17,907,402	\$23,463,850
66	CITY OF BOGALUSA	3,090	4,860	\$3,020	\$14,677,019	\$3,604,241	\$11,072,778
	STATE TOTAL	740,006	993,123	\$3,020	\$2,999,231,162	\$1,049,661,890	\$1,949,569,272

TABLE 2: Continued--

LEA	School System	Local Revenue Over Level 1	Local Revenue Under Level 1	Eligible Local Revenue Level 2	NUMBER OF DISTRICTS ELIGIBLE FOR LEVEL 2	40%	1999-2000 NEW FORMULA STATE AID (Levels 1 and 2)
						State Aid Level 2	
		(19)	(20)	(22)		(23)	(27)
1	ACADIA	\$344,959	\$0	\$344,959	1	\$222,198	\$33,054,092
2	ALLEN	\$2,691,231	\$0	\$2,691,231	1	\$1,776,788	\$15,977,799
3	ASCENSION	\$22,854,939	\$0	\$19,150,347	1	\$2,780,473	\$31,875,186
4	ASSUMPTION	\$3,144,142	\$0	\$3,144,142	1	\$2,173,612	\$18,131,879
5	AVOUELLES	\$806,224	\$0	\$806,224	1	\$557,372	\$23,522,696
6	BEAUREGARD	\$5,223,885	\$0	\$5,223,885	1	\$2,634,310	\$19,909,255
7	BIENVILLE	\$2,734,176	\$0	\$2,734,176	1	\$897,476	\$8,100,259
8	BOSSIER	\$12,402,522	\$0	\$12,402,522	1	\$5,757,711	\$54,588,906
9	CADDO	\$54,335,206	\$0	\$54,335,206	1	\$24,432,287	\$147,914,643
10	CALCASIEU	\$27,863,794	\$0	\$27,863,794	1	\$7,004,558	\$78,361,829
11	CALDWELL	\$984,188	\$0	\$984,188	1	\$694,046	\$7,334,161
12	CAMERON	\$2,279,027	\$0	\$2,279,027	1	\$555,354	\$5,488,474
13	CATAHOULA	\$910,860	\$0	\$910,860	1	\$616,626	\$7,461,559
14	CLAIBORNE	\$1,200,111	\$0	\$1,200,111	1	\$700,726	\$10,403,676
15	CONCORDIA	\$1,262,070	\$0	\$1,262,070	1	\$798,150	\$13,777,082
16	DESOTO	\$6,571,984	\$0	\$6,571,984	1	\$2,428,678	\$16,025,904
17	EAST BATON ROUGE	\$38,274,111	\$0	\$38,274,111	1	\$6,822,915	\$119,592,015
18	EAST CARROLL	\$187,713	\$0	\$187,713	1	\$138,474	\$7,156,713
19	EAST FELICIANA	\$1,394,442	\$0	\$1,394,442	1	\$892,715	\$10,249,997
20	EVANGELINE	\$200,475	\$0	\$200,475	1	\$130,849	\$21,625,396
21	FRANKLIN	\$0	(\$33,102)	\$0	0	\$0	\$14,031,840
22	GRANT	\$806,893	\$0	\$806,893	1	\$633,627	\$14,210,329
23	IBERIA	\$9,673,627	\$0	\$9,673,627	1	\$5,279,658	\$50,427,300
24	IBERVILLE	\$3,737,312	\$0	\$3,737,312	1	\$118,810	\$9,623,501
25	JACKSON	\$1,711,459	\$0	\$1,711,459	1	\$1,055,864	\$10,026,946
26	JEFFERSON	\$35,981,213	\$0	\$35,981,213	1	\$985,190	\$93,831,060
27	JEFFERSON DAVIS	\$3,244,073	\$0	\$3,244,073	1	\$1,914,697	\$21,455,034
28	LAFAYETTE	\$15,192,416	\$0	\$15,192,416	1	\$2,949,562	\$63,724,162
29	LAFOURCHE	\$11,466,908	\$0	\$11,466,908	1	\$5,891,922	\$50,241,932
30	LASALLE	\$1,578,138	\$0	\$1,578,138	1	\$951,626	\$9,217,131
31	LINCOLN	\$3,856,862	\$0	\$3,856,862	1	\$1,635,363	\$19,143,379
32	LIVINGSTON	\$11,010,802	\$0	\$11,010,802	1	\$8,349,817	\$70,123,181
33	MADISON	\$0	(\$376,158)	\$0	0	\$0	\$9,150,617
34	MOREHOUSE	\$1,161,487	\$0	\$1,161,487	1	\$631,879	\$17,756,530
35	NATCHITOCHE	\$3,847,364	\$0	\$3,847,364	1	\$2,060,524	\$22,396,826
36	ORLEANS	\$53,904,175	\$0	\$53,904,175	1	\$22,184,611	\$225,519,340
37	OUACHITA	\$19,382,925	\$0	\$19,382,925	1	\$10,669,340	\$59,459,389
38	PLAQUEMINES	\$0	(\$559,122)	\$0	0	\$0	\$1,333,537
39	POINTE COUPEE	\$0	(\$961,697)	\$0	0	\$0	\$7,852,712
40	RAPIDES	\$18,592,785	\$0	\$18,592,785	1	\$8,814,733	\$74,037,715
41	RED RIVER	\$1,770,338	\$0	\$1,770,338	1	\$1,269,407	\$8,394,371
42	RICHLAND	\$787,784	\$0	\$787,784	1	\$524,113	\$13,704,328
43	SABINE	\$715,872	\$0	\$715,872	1	\$440,775	\$15,250,881
44	ST. BERNARD	\$5,897,034	\$0	\$5,897,034	1	\$2,270,534	\$24,527,964
45	ST. CHARLES	\$25,919,334	\$0	\$12,386,722	1	\$0	\$8,518,617
46	ST. HELENA	\$118,480	\$0	\$118,480	1	\$84,289	\$6,135,267
47	ST. JAMES	\$5,000,965	\$0	\$5,000,965	1	\$81,779	\$7,387,336
48	ST. JOHN THE BAPTIST	\$7,384,695	\$0	\$7,384,695	1	\$2,706,362	\$20,922,109
49	ST. LANDRY	\$150,095	\$0	\$150,095	1	\$94,323	\$52,024,061
50	ST. MARTIN	\$4,354,612	\$0	\$4,354,612	1	\$2,811,442	\$30,854,422
51	ST. MARY	\$7,233,803	\$0	\$7,233,803	1	\$3,125,613	\$32,426,190
52	ST. TAMMANY	\$43,903,201	\$0	\$43,000,500	1	\$21,485,102	\$113,757,381
53	TANGIPAOHA	\$7,160,563	\$0	\$7,160,563	1	\$4,522,478	\$63,434,396
54	TENSAS	\$0	(\$262,655)	\$0	0	\$0	\$4,486,300
55	TERREBONNE	\$10,476,706	\$0	\$10,476,706	1	\$4,972,124	\$62,731,157
56	UNION	\$0	(\$868,777)	\$0	0	\$0	\$11,728,001
57	VERMILION	\$1,925,246	\$0	\$1,925,246	1	\$895,659	\$26,635,585
58	VERNON	\$4,266,707	\$0	\$4,266,707	1	\$3,086,705	\$36,440,217
59	WASHINGTON	\$1,857,889	\$0	\$1,857,889	1	\$1,381,256	\$18,749,583
60	WEBSTER	\$5,392,047	\$0	\$5,392,047	1	\$2,888,750	\$25,034,834
61	WEST BATON ROUGE	\$594,695	\$0	\$594,695	1	\$69,668	\$7,917,600
62	WEST CARROLL	\$0	(\$168,234)	\$0	0	\$0	\$9,205,942
63	WEST FELICIANA	\$0	(\$115,285)	\$0	0	\$0	\$0
64	WINN	\$1,758,563	\$0	\$1,758,563	1	\$1,008,781	\$10,513,817
65	CITY OF MONROE	\$3,870,319	\$0	\$3,870,319	1	\$998,455	\$24,462,305
66	CITY OF BOGALUSA	\$547,524	\$0	\$547,524	1	\$317,029	\$11,389,807
	STATE TOTAL	\$521,900,970	(\$3,345,030)	\$503,761,065	58	\$191,177,183	\$2,140,746,455

TABLE 2: *Continued--*

LEA	School System	Subsequent Year Change	NUMBER OF DISTRICTS INCREASING	Prior Year Formula Calculation	NO. OF H/H DIST	1999-2000 STATE SHARE OF COST (LEVELS 1 and 2)	1999-2000 Per Pupil State Share (Levels 1 and 2)
		(30)		(31)		(34)	(34a)
1	ACADIA	\$1,015,094	1	\$0	0	\$33,054,092	\$3,298
2	ALLEN	\$965,792	1	\$0	0	\$15,977,799	\$3,766
3	ASCENSION	\$0	0	\$4,988,671	1	\$36,863,857	\$2,512
4	ASSUMPTION	\$1,115,822	1	\$0	0	\$18,131,879	\$3,982
5	AVOYELLES	\$39,408	1	\$0	0	\$23,522,697	\$3,268
6	BEAUREGARD	\$818,508	1	\$0	0	\$19,909,255	\$3,251
7	BIENVILLE	(\$348,192)	0	\$0	0	\$8,100,259	\$3,042
8	BOSSIER	\$3,158,746	1	\$0	0	\$54,588,906	\$2,922
9	CADDO	\$8,411,568	1	\$0	0	\$147,914,643	\$3,257
10	CALCASIEU	(\$1,425,247)	0	\$0	0	\$78,361,829	\$2,415
11	CALDWELL	\$366,545	1	\$0	0	\$7,334,161	\$3,967
12	CAMERON	\$233,158	1	\$0	0	\$5,488,474	\$2,769
13	CATAHOULA	\$59,832	1	\$0	0	\$7,461,559	\$3,821
14	CLAIBORNE	\$1,003,900	1	\$0	0	\$10,403,676	\$3,698
15	CONCORDIA	\$231,551	1	\$0	0	\$13,777,082	\$3,502
16	DESOTO	(\$105,550)	0	\$0	0	\$16,025,904	\$3,145
17	EAST BATON ROUGE	(\$1,951,709)	0	\$20,818,355	1	\$140,410,370	\$2,568
18	EAST CARROLL	\$490,634	1	\$0	0	\$7,156,713	\$3,745
19	EAST FELICIANA	\$284,903	1	\$0	0	\$10,249,997	\$3,853
20	EVANGELINE	(\$507,582)	0	\$0	0	\$21,625,396	\$3,411
21	FRANKLIN	\$329,732	1	\$0	0	\$14,031,840	\$3,501
22	GRANT	\$540,469	1	\$0	0	\$14,210,329	\$3,929
23	IBERIA	\$876,024	1	\$0	0	\$50,427,300	\$3,439
24	IBERVILLE	(\$483,059)	0	\$3,337,214	1	\$12,960,715	\$2,556
25	JACKSON	\$479,860	1	\$0	0	\$10,026,946	\$3,739
26	JEFFERSON	(\$4,034,147)	0	\$29,455,744	1	\$123,286,804	\$2,400
27	JEFFERSON DAVIS	\$1,331,295	1	\$0	0	\$21,455,034	\$3,599
28	LAFAYETTE	(\$1,677,814)	0	\$6,422,369	1	\$70,146,531	\$2,357
29	LAFOURCHE	(\$228,050)	0	\$0	0	\$50,241,932	\$3,273
30	LASALLE	(\$310,051)	0	\$0	0	\$9,217,131	\$3,525
31	LINCOLN	\$911,957	1	\$0	0	\$19,143,379	\$2,834
32	LIVINGSTON	\$4,232,720	1	\$0	0	\$70,123,181	\$3,609
33	MADISON	\$567,193	1	\$0	0	\$9,150,617	\$3,590
34	MOREHOUSE	\$514,835	1	\$0	0	\$17,756,531	\$3,275
35	NATCHITOCHE	\$172,857	1	\$0	0	\$22,396,826	\$3,282
36	ORLEANS	\$7,032,805	1	\$0	0	\$225,519,339	\$2,880
37	OUACHITA	\$5,465,333	1	\$0	0	\$59,459,389	\$3,468
38	PLAQUEMINES	(\$377,659)	0	\$8,688,752	1	\$10,022,289	\$2,098
39	POINTE COUPEE	(\$247,620)	0	\$798,859	1	\$8,651,571	\$2,607
40	RAPIDES	\$1,418,617	1	\$0	0	\$74,037,715	\$3,146
41	RED RIVER	\$1,077,812	1	\$0	0	\$8,394,371	\$4,484
42	RICHLAND	\$33,189	1	\$0	0	\$13,704,328	\$3,600
43	SABINE	\$652,982	1	\$0	0	\$15,250,881	\$3,496
44	ST. BERNARD	(\$470,988)	0	\$0	0	\$24,527,964	\$2,837
45	ST. CHARLES	(\$358,901)	0	\$13,499,394	1	\$22,018,011	\$2,257
46	ST. HELENA	\$470,955	1	\$0	0	\$6,135,267	\$4,131
47	ST. JAMES	(\$469,145)	0	\$2,316,298	1	\$9,703,634	\$2,431
48	ST. JOHN THE BAPTIST	\$1,231,533	1	\$0	0	\$20,922,109	\$3,262
49	ST. LANDRY	\$1,111,111	1	\$0	0	\$52,024,061	\$3,304
50	ST. MARTIN	\$1,389,544	1	\$0	0	\$30,854,422	\$3,605
51	ST. MARY	\$907,538	1	\$0	0	\$32,426,190	\$2,991
52	ST. TAMMANY	\$5,830,371	1	\$0	0	\$113,757,381	\$3,521
53	TANGIPAHOA	\$2,800,715	1	\$0	0	\$63,434,396	\$3,418
54	TENSAS	(\$83,213)	0	\$0	0	\$4,486,300	\$3,891
55	TERREBONNE	\$3,660,863	1	\$0	0	\$62,731,157	\$3,143
56	UNION	\$487,591	1	\$0	0	\$11,728,001	\$3,174
57	VERMILION	\$1,888,941	1	\$0	0	\$26,635,585	\$2,890
58	VERNON	\$502,356	1	\$0	0	\$36,440,217	\$3,633
59	WASHINGTON	\$820,025	1	\$0	0	\$18,749,583	\$4,103
60	WEBSTER	\$1,463,502	1	\$0	0	\$25,034,834	\$3,224
61	WEST BATON ROUGE	(\$223,872)	0	\$808,731	1	\$8,726,332	\$2,284
62	WEST CARROLL	\$379,260	1	\$0	0	\$9,205,942	\$3,554
63	WEST FELICIANA	\$0	0	\$6,767,444	1	\$6,767,444	\$3,043
64	WINN	\$54,863	1	\$0	0	\$10,513,817	\$3,579
65	CITY OF MONROE	(\$150,211)	0	\$218,023	1	\$24,680,328	\$2,422
66	CITY OF BOGALUSA	\$527,769	1	\$0	0	\$11,389,807	\$3,686
	STATE TOTAL	\$53,907,068	46	\$98,119,854	12	\$2,238,866,308	\$3,025

02-Aug-00

**TABLE 3: DISTRICT LEVEL DISTRIBUTION
MFP MONTHLY PAYMENTS MARCH-JUNE 1999-2000**

1+2a+2b+3

LEA	SCHOOL DISTRICTS	1999-2000 MFP State Share of Levels 1 and 2 (1)	1998-99 Adjustments Due to Student, PEP and AFR Audits		1999-2000 One Time Adjustment Due to Drop in the Retirement Rate (3)	1999-2000 Total MFP Distribution with Adjustments (4)
			Due District (+) (2a)	Due State (-) (2b)		
1	Acadia	\$33,054,092	\$0	(\$2,623)	(\$221,255)	\$32,830,214
2	Allen	\$15,977,799	\$0	(\$4,712)	(\$105,317)	\$15,867,770
3	Ascension	\$36,863,857	\$0	(\$14,767)	(\$383,173)	\$36,465,917
4	Assumption	\$18,131,879	\$0	(\$5,093)	(\$118,503)	\$18,008,283
5	Avoyelles	\$23,522,697	\$0	(\$23,601)	(\$139,954)	\$23,359,142
6	Beauregard	\$19,909,255	\$3,256	\$0	(\$157,966)	\$19,754,545
7	Bienville	\$8,100,259	\$0	(\$12,770)	(\$81,149)	\$8,006,340
8	Bossier	\$54,588,906	\$13,105	\$0	(\$464,132)	\$54,137,879
9	Caddo	\$147,914,643	\$1,899	(\$12,202)	(\$1,266,768)	\$146,637,572
10	Calcasieu	\$78,361,829	\$35,680	\$0	(\$838,945)	\$77,558,564
11	Caldwell	\$7,334,161	\$0	(\$59,414)	(\$32,224)	\$7,242,523
12	Cameron	\$5,488,474	\$0	\$0	(\$58,330)	\$5,430,144
13	Catahoula	\$7,461,559	\$0	(\$16,268)	(\$47,196)	\$7,398,095
14	Claiborne	\$10,403,676	\$0	(\$10,646)	(\$62,605)	\$10,330,425
15	Concordia	\$13,777,082	\$0	(\$4,724)	(\$99,237)	\$13,673,121
16	DeSoto	\$16,025,904	\$0	(\$21,402)	(\$158,802)	\$15,845,700
17	East Baton Rouge	\$140,410,370	\$0	(\$439,173)	(\$1,561,705)	\$138,409,492
18	East Carroll	\$7,156,713	\$0	(\$5,556)	(\$38,000)	\$7,113,157
19	East Feliciana	\$10,249,997	\$0	(\$7,624)	(\$63,688)	\$10,178,685
20	Evangeline	\$21,625,396	\$0	(\$30,310)	(\$160,645)	\$21,434,441
21	Franklin	\$14,031,840	\$123	\$0	(\$94,525)	\$13,937,438
22	Grant	\$14,210,329	\$1,512	\$0	(\$95,114)	\$14,116,727
23	Iberia	\$50,427,300	\$12,723	\$0	(\$383,990)	\$50,056,033
24	Iberville	\$12,960,715	\$0	(\$9,934)	(\$152,000)	\$12,798,781
25	Jackson	\$10,026,946	\$9,041	\$0	(\$58,995)	\$9,976,992
26	Jefferson	\$123,286,804	\$0	(\$167,655)	(\$1,245,298)	\$121,873,851
27	Jefferson Davis	\$21,455,034	\$0	(\$10,681)	(\$145,027)	\$21,299,326
28	Lafayette	\$70,146,531	\$0	\$0	(\$780,235)	\$69,366,296
29	Lafourche	\$50,241,932	\$7,406	\$0	(\$378,727)	\$49,870,611
30	LaSalle	\$9,217,131	\$0	(\$212,178)	(\$62,681)	\$8,942,272
31	Lincoln	\$19,143,379	\$72,871	\$0	(\$158,783)	\$19,057,467
32	Livingston	\$70,123,181	\$0	(\$17,759)	(\$443,745)	\$69,661,677
33	Madison	\$9,150,617	\$0	(\$25,619)	(\$63,365)	\$9,061,633
34	Morehouse	\$17,756,531	\$26,966	\$0	(\$120,593)	\$17,662,904
35	Natchitoches	\$22,396,826	\$0	(\$7,895)	(\$172,805)	\$22,216,126
36	Orleans	\$225,519,339	\$0	(\$649,828)	(\$1,879,404)	\$222,990,107
37	Ouachita	\$59,459,389	\$0	(\$19,519)	(\$439,717)	\$59,000,153
38	Plaquemines	\$10,022,289	\$0	(\$2,023)	(\$159,790)	\$9,860,476
39	Pointe Coupee	\$8,651,571	\$0	(\$71,008)	(\$93,594)	\$8,486,969
40	Rapides	\$74,037,715	\$0	(\$150,961)	(\$595,403)	\$73,291,351
41	Red River	\$8,394,371	\$0	(\$15,300)	(\$48,602)	\$8,330,469
42	Richland	\$13,704,328	\$0	(\$34,901)	(\$96,121)	\$13,573,306
43	Sabine	\$15,250,881	\$0	(\$5,411)	(\$103,113)	\$15,142,357
44	St. Bernard	\$24,527,964	\$0	(\$3,965)	(\$227,373)	\$24,296,626
45	St. Charles	\$22,018,011	\$0	(\$25,996)	(\$390,374)	\$21,601,641
46	St. Helena	\$6,135,267	\$0	(\$10,240)	(\$39,102)	\$6,085,925
47	St. James	\$9,703,634	\$0	(\$16,477)	(\$140,011)	\$9,547,146
48	St. John the Baptist	\$20,922,109	\$0	(\$5,880)	(\$148,542)	\$20,767,687
49	St. Landry	\$52,024,061	\$0	(\$16,364)	(\$372,970)	\$51,634,727
50	St. Martin	\$30,854,422	\$0	(\$2,230)	(\$202,426)	\$30,649,766
51	St. Mary	\$32,426,190	\$6,866	\$0	(\$300,086)	\$32,132,970
52	St. Tammany	\$113,757,381	\$0	(\$16,560)	(\$916,864)	\$112,823,957
53	Tangipahoa	\$63,434,396	\$0	(\$67,763)	(\$383,800)	\$62,982,833
54	Tensas	\$4,486,300	\$0	(\$7,095)	(\$29,070)	\$4,450,135
55	Terrebonne	\$62,731,157	\$0	(\$93,925)	(\$508,953)	\$62,128,279
56	Union	\$11,728,001	\$0	(\$7,194)	(\$75,867)	\$11,644,940
57	Vermilion	\$26,635,585	\$5,720	\$0	(\$233,453)	\$26,407,852
58	Vernon	\$36,440,217	\$10,634	\$0	(\$314,241)	\$36,136,610
59	Washington	\$18,749,583	\$1,282	\$0	(\$119,510)	\$18,631,355
60	Webster	\$25,034,834	\$0	(\$9,709)	(\$188,119)	\$24,837,006
61	West Baton Rouge	\$8,726,332	\$0	(\$27,183)	(\$89,376)	\$8,609,773
62	West Carroll	\$9,205,942	\$860	\$0	(\$55,366)	\$9,151,436
63	West Feliciana	\$6,767,444	\$0	\$0	(\$78,774)	\$6,688,670
64	Winn	\$10,513,817	\$0	(\$7,291)	(\$69,179)	\$10,437,347
65	City of Monroe	\$24,680,328	\$0	(\$92,474)	(\$210,900)	\$24,376,954
66	City of Bogalusa	\$11,389,807	\$0	(\$4,892)	(\$74,442)	\$11,310,473
	STATE TOTALS	\$2,238,866,308	\$209,944	(\$2,486,795)	(\$19,000,019)	\$2,217,589,438

02-Aug-00

TABLE 3: Continued--

4 - 5

6 / 4 months

LEA	SCHOOL DISTRICTS	Total MFP Amount Distributed for the First 8 Months of 1999-2000 (5)	MFP Balance to be Distributed for 1999-2000 (6)	Monthly Payments March Through June (7)
1	Acadia	\$21,998,947	\$10,831,267	\$2,707,817
2	Allen	\$10,588,062	\$5,279,708	\$1,319,927
3	Ascension	\$24,311,925	\$12,153,992	\$3,038,498
4	Assumption	\$12,051,642	\$5,956,641	\$1,489,160
5	Avoyelles	\$16,025,056	\$7,334,086	\$1,833,521
6	Beauregard	\$12,978,820	\$6,775,725	\$1,693,931
7	Bienville	\$5,710,922	\$2,295,418	\$573,855
8	Bossier	\$35,940,394	\$18,197,485	\$4,549,371
9	Caddo	\$100,034,532	\$46,603,040	\$11,650,760
10	Calcasieu	\$53,514,982	\$24,043,582	\$6,010,895
11	Caldwell	\$5,145,736	\$2,096,787	\$524,197
12	Cameron	\$3,457,307	\$1,972,837	\$493,209
13	Catahoula	\$5,140,111	\$2,257,984	\$564,496
14	Claiborne	\$6,745,174	\$3,585,251	\$896,313
15	Concordia	\$9,561,524	\$4,111,597	\$1,027,899
16	DeSoto	\$10,511,108	\$5,334,592	\$1,333,648
17	East Baton Rouge	\$93,598,387	\$44,811,105	\$11,202,776
18	East Carroll	\$4,729,787	\$2,383,370	\$595,843
19	East Feliciana	\$7,105,396	\$3,073,289	\$768,322
20	Evangeline	\$14,966,033	\$6,468,408	\$1,617,102
21	Franklin	\$9,316,855	\$4,620,583	\$1,155,146
22	Grant	\$9,563,236	\$4,553,491	\$1,138,373
23	Iberia	\$33,813,922	\$16,242,111	\$4,060,528
24	Iberville	\$8,838,365	\$3,960,416	\$990,104
25	Jackson	\$6,767,815	\$3,209,177	\$802,294
26	Jefferson	\$83,782,477	\$38,091,374	\$9,522,844
27	Jefferson Davis	\$14,255,661	\$7,043,665	\$1,760,916
28	Lafayette	\$47,338,663	\$22,027,633	\$5,506,908
29	Lafourche	\$34,319,559	\$15,551,052	\$3,887,763
30	LaSalle	\$6,025,686	\$2,916,586	\$729,147
31	Lincoln	\$12,452,312	\$6,605,155	\$1,651,289
32	Livingston	\$46,604,475	\$23,057,202	\$5,764,300
33	Madison	\$6,033,288	\$3,028,345	\$757,086
34	Morehouse	\$12,295,095	\$5,367,809	\$1,341,952
35	Natchitoches	\$15,455,361	\$6,760,765	\$1,690,191
36	Orleans	\$149,596,358	\$73,393,749	\$18,348,437
37	Ouachita	\$38,932,472	\$20,067,681	\$5,016,920
38	Plaquemines	\$6,805,792	\$3,054,684	\$763,671
39	Pointe Coupee	\$5,836,584	\$2,650,385	\$662,596
40	Rapides	\$48,751,748	\$24,539,603	\$6,134,901
41	Red River	\$5,314,893	\$3,015,576	\$753,894
42	Richland	\$9,665,693	\$3,907,613	\$976,903
43	Sabine	\$10,041,789	\$5,100,568	\$1,275,142
44	St. Bernard	\$17,052,422	\$7,244,204	\$1,811,051
45	St. Charles	\$14,639,735	\$6,961,906	\$1,740,476
46	St. Helena	\$4,042,512	\$2,043,413	\$510,853
47	St. James	\$6,679,787	\$2,867,359	\$716,840
48	St. John the Baptist	\$14,031,968	\$6,735,719	\$1,683,930
49	St. Landry	\$34,258,295	\$17,376,432	\$4,344,108
50	St. Martin	\$20,686,817	\$9,962,949	\$2,490,737
51	St. Mary	\$20,871,520	\$11,261,450	\$2,815,363
52	St. Tammany	\$75,746,744	\$37,077,213	\$9,269,303
53	Tangipahoa	\$41,780,873	\$21,201,960	\$5,300,490
54	Tensas	\$3,146,307	\$1,303,828	\$325,957
55	Terrebonne	\$41,902,087	\$20,226,192	\$5,056,548
56	Union	\$7,726,030	\$3,918,910	\$979,727
57	Vermilion	\$16,311,312	\$10,096,540	\$2,524,135
58	Vernon	\$24,309,306	\$11,827,304	\$2,956,826
59	Washington	\$12,362,322	\$6,269,033	\$1,567,258
60	Webster	\$16,543,240	\$8,293,766	\$2,073,441
61	West Baton Rouge	\$5,886,776	\$2,722,997	\$680,749
62	West Carroll	\$6,134,576	\$3,016,860	\$754,215
63	West Feliciana	\$4,459,112	\$2,229,558	\$557,390
64	Winn	\$7,286,561	\$3,150,786	\$787,697
65	City of Monroe	\$16,272,212	\$8,104,742	\$2,026,186
66	City of Bogalusa	\$7,772,235	\$3,538,238	\$884,560
	STATE TOTALS	\$1,495,826,693	\$721,762,745	\$180,440,685

TABLE 4: 1999-2000 MINIMUM FOUNDATION PROGRAM (MFP) LEVELS 1 AND 2
LEVEL 1 - BASE FOUNDATION OF STATE AND LOCAL COSTS (65/35%)

LEA	School System	Oct. 1, 1999 Membership (Per SIS)	17%	5%	150%	60%	Economy- of-Scale Weighted Add-On Units	Total Weighted Add-On Students and/or Units	Total Weighted Membership and/or Units	Per Pupil Amount	TOTAL LEVEL 1 COSTS		
			Weighted Add-on Student At Risk	Weighted Add-On Units Voc. Ed.	Weighted Add-On Students Other Excep- tionalities	Weighted Add-On Students Gifted/ Talented						(1)	(2)
1	ACADIA	10,021	1,099	163	2,381	56	0	3,699	13,720	\$3,020	\$41,433,011		
2	ALLEN	4,243	439	75	665	74	369	1,622	5,865	\$3,020	\$17,711,605		
3	ASCENSION	14,676	936	142	3,245	217	0	4,540	19,216	\$3,020	\$58,031,354		
4	ASSUMPTION	4,554	500	57	947	29	358	1,891	6,445	\$3,020	\$19,462,783		
5	AVOYELLES	7,199	830	112	1,053	22	58	2,075	9,274	\$3,020	\$28,008,326		
6	BEAUREGARD	6,124	442	86	1,073	97	225	1,923	8,047	\$3,020	\$24,302,453		
7	BIENVILLE	2,663	357	56	488	14	344	1,259	3,922	\$3,020	\$11,843,927		
8	BOSSIER	18,681	1,160	237	3,134	308	0	4,839	23,520	\$3,020	\$71,030,128		
9	CADDO	45,417	4,104	532	9,335	833	0	14,804	60,221	\$3,020	\$181,867,843		
10	CALCASIEU	32,450	2,285	314	6,212	684	0	9,495	41,945	\$3,020	\$126,675,350		
11	CALDWELL	1,849	196	37	275	19	279	806	2,655	\$3,020	\$8,019,157		
12	CAMERON	1,982	134	34	396	85	292	941	2,923	\$3,020	\$8,827,853		
13	CATAHOULA	1,953	202	42	282	25	289	840	2,793	\$3,020	\$8,434,226		
14	CLAIBORNE	2,813	345	40	587	106	352	1,430	4,243	\$3,020	\$12,813,135		
15	CONCORDIA	3,934	479	72	576	36	374	1,537	5,471	\$3,020	\$16,521,574		
16	DESOTO	5,095	562	99	978	60	327	2,026	7,121	\$3,020	\$21,506,507		
17	EAST BATON ROUGE	54,678	5,665	621	9,902	853	0	17,041	71,719	\$3,020	\$216,591,108		
18	EAST CARROLL	1,911	285	28	233	2	285	833	2,744	\$3,020	\$8,286,125		
19	EAST FELICIANA	2,660	358	45	507	9	343	1,262	3,922	\$3,020	\$11,842,960		
20	EVANGELINE	6,340	818	112	1,428	32	196	2,586	8,926	\$3,020	\$26,955,614		
21	FRANKLIN	4,008	505	63	611	67	373	1,619	5,627	\$3,020	\$16,994,265		
22	GRANT	3,617	358	60	702	27	375	1,522	5,139	\$3,020	\$15,520,867		
23	IBERIA	14,663	1,444	267	3,608	356	0	5,675	20,338	\$3,020	\$61,422,240		
24	IBERVILLE	5,071	666	87	1,046	34	328	2,161	7,232	\$3,020	\$21,839,281		
25	JACKSON	2,682	255	51	450	42	345	1,143	3,825	\$3,020	\$11,552,527		
26	JEFFERSON	51,371	5,916	498	11,676	1,600	0	19,690	71,061	\$3,020	\$214,603,707		
27	JEFFERSON DAVIS	5,962	596	109	1,499	92	245	2,541	8,503	\$3,020	\$25,678,607		
28	LAFAYETTE	29,767	2,330	302	4,793	784	0	8,209	37,976	\$3,020	\$114,686,554		
29	LAFOURCHE	15,351	1,432	216	3,402	98	0	5,148	20,499	\$3,020	\$61,907,222		
30	LASALLE	2,615	217	63	309	17	341	947	3,562	\$3,020	\$10,756,485		
31	LINCOLN	6,755	596	102	1,037	107	134	1,976	8,731	\$3,020	\$26,367,167		
32	LIVINGSTON	19,428	1,288	238	2,717	141	0	4,384	23,812	\$3,020	\$71,910,972		
33	MADISON	2,549	364	29	419	9	337	1,158	3,707	\$3,020	\$11,194,023		
34	MOREHOUSE	5,422	656	64	1,242	41	300	2,303	7,725	\$3,020	\$23,330,104		
35	NATCHITOCHE	6,825	762	103	1,215	208	123	2,411	9,236	\$3,020	\$27,893,052		
36	ORLEANS	78,316	10,076	655	10,814	2,659	0	24,204	102,520	\$3,020	\$309,611,638		
37	OUACHITA	17,146	1,181	155	2,757	659	0	4,752	21,898	\$3,020	\$66,132,443		
38	PLAQUEMINES	4,777	484	65	734	90	347	1,720	6,497	\$3,020	\$19,620,910		
39	POINTE COUPEE	3,319	436	59	855	7	370	1,727	5,046	\$3,020	\$15,239,584		
40	RAPIDES	23,537	2,375	351	4,632	260	0	7,618	31,155	\$3,020	\$94,086,771		
41	RED RIVER	1,872	255	24	390	4	281	954	2,826	\$3,020	\$8,533,493		
42	RICHLAND	3,807	457	45	657	82	375	1,616	5,423	\$3,020	\$16,377,853		
43	SABINE	4,362	473	92	980	49	365	1,959	6,321	\$3,020	\$19,089,239		
44	ST. BERNARD	8,645	725	74	1,871	178	0	2,848	11,493	\$3,020	\$34,708,498		
45	ST. CHARLES	9,755	696	99	1,496	383	0	2,674	12,429	\$3,020	\$37,535,520		
46	ST. HELENA	1,485	231	40	414	1	238	924	2,409	\$3,020	\$7,275,784		
47	ST. JAMES	3,992	466	64	738	43	373	1,684	5,676	\$3,020	\$17,140,916		
48	ST. JOHN THE BAPTIST	6,414	807	120	1,977	63	186	3,153	9,567	\$3,020	\$28,893,337		
49	ST. LANDRY	15,746	2,087	295	3,683	143	0	6,208	21,954	\$3,020	\$66,300,838		
50	ST. MARTIN	8,559	1,004	107	2,003	33	0	3,147	11,706	\$3,020	\$35,350,640		
51	ST. MARY	10,840	1,114	103	2,339	113	0	3,669	14,509	\$3,020	\$43,816,183		
52	ST. TAMMANY	32,312	1,540	317	7,299	1,679	0	10,835	43,147	\$3,020	\$130,304,544		
53	TANGIPAHOA	18,557	1,956	221	3,992	121	0	6,290	24,847	\$3,020	\$75,038,514		
54	TENSAS	1,153	167	27	350	46	195	785	1,938	\$3,020	\$5,853,606		
55	TERREBONNE	19,959	2,117	365	4,797	340	0	7,619	27,578	\$3,020	\$83,285,077		
56	UNION	3,695	389	70	534	17	375	1,385	5,080	\$3,020	\$15,341,479		
57	VERMILION	9,216	826	164	2,142	40	0	3,172	12,388	\$3,020	\$37,410,310		
58	VERNON	10,029	859	119	2,019	143	0	3,140	13,169	\$3,020	\$39,769,383		
59	WASHINGTON	4,570	632	89	942	173	357	2,193	6,763	\$3,020	\$20,424,955		
60	WEBSTER	7,764	671	117	1,446	59	0	2,293	10,057	\$3,020	\$30,371,083		
61	WEST BATON ROUGE	3,820	366	61	651	85	375	1,538	5,358	\$3,020	\$16,181,190		
62	WEST CARROLL	2,590	271	51	420	23	339	1,104	3,694	\$3,020	\$11,157,360		
63	WEST FELICIANA	2,224	165	24	486	52	313	1,040	3,264	\$3,020	\$9,858,005		
64	WINN	2,938	303	61	500	30	357	1,251	4,189	\$3,020	\$12,651,626		
65	CITY OF MONROE	10,188	1,322	94	1,650	445	0	3,511	13,699	\$3,020	\$41,371,252		
66	CITY OF BOGALUSA	3,090	388	40	842	137	363	1,770	4,860	\$3,020	\$14,677,019		
	STATE TOTAL	740,006	73,418	9,324	142,833	15,341	12,201	253,117	993,123	\$3,020	\$2,999,231,162		

TABLE 4: Continued--

LEA	School System	Local Wealth Factor (LWF) (11)	Weighted Proportion State Membership (12)	Local Proration Factor (13)	Local Share of Level 1 (14)	Local Share Percent (15)	STATE SHARE OF LEVEL 1 (16)	State Share Percent (17)	Sales and Property Tax Revenues (Including Debt) Plus Other Revenue (18)
					35%				
1	ACADIA	0.593117	0.013815	0.008194	\$8,601,117	20.76%	\$32,831,894	79.24%	\$8,946,076
2	ALLEN	0.566310	0.005905	0.003344	\$3,510,594	19.82%	\$14,201,011	80.18%	\$6,201,825
3	ASCENSION	1.424680	0.019349	0.027566	\$28,936,641	49.86%	\$29,094,713	50.14%	\$51,791,580
4	ASSUMPTION	0.514465	0.006489	0.003338	\$3,504,516	18.01%	\$15,958,267	81.99%	\$6,648,658
5	AVOYELLES	0.514439	0.009339	0.004804	\$5,043,002	18.01%	\$22,965,324	81.99%	\$5,849,226
6	BEAUREGARD	0.826197	0.008103	0.006695	\$7,027,508	28.92%	\$17,274,945	71.08%	\$12,251,393
7	BIENVILLE	1.119594	0.003949	0.004421	\$4,641,144	39.19%	\$7,202,783	60.81%	\$7,375,320
8	BOSSIER	0.892938	0.023683	0.021147	\$22,198,932	31.25%	\$48,831,196	68.75%	\$34,601,454
9	CADDO	0.917236	0.060638	0.055619	\$58,385,487	32.10%	\$123,482,356	67.90%	\$112,720,693
10	CALCASIEU	1.247691	0.042236	0.052697	\$55,318,079	43.67%	\$71,357,271	56.33%	\$83,181,873
11	CALDWELL	0.491339	0.002674	0.001314	\$1,379,042	17.20%	\$6,640,115	82.80%	\$2,363,230
12	CAMERON	1.260533	0.002943	0.003710	\$3,894,733	44.12%	\$4,933,120	55.88%	\$6,173,760
13	CATAHOULA	0.538382	0.002812	0.001514	\$1,589,293	18.84%	\$6,844,933	81.16%	\$2,500,153
14	CLAIBORNE	0.693526	0.004272	0.002963	\$3,110,185	24.27%	\$9,702,950	75.73%	\$4,310,296
15	CONCORDIA	0.612644	0.005509	0.003375	\$3,542,642	21.44%	\$12,978,932	78.56%	\$4,804,712
16	DESOTO	1.050750	0.007171	0.007535	\$7,909,281	36.78%	\$13,597,226	63.22%	\$14,481,265
17	EAST BATON ROUGE	1.369559	0.072216	0.098903	\$103,822,008	47.93%	\$112,769,100	52.07%	\$142,096,119
18	EAST CARROLL	0.437181	0.002763	0.001208	\$1,267,886	15.30%	\$7,018,239	84.70%	\$1,455,599
19	EAST FELICIANA	0.599674	0.003949	0.002368	\$2,485,679	20.99%	\$9,357,281	79.01%	\$3,880,121
20	EVANGELINE	0.578842	0.008988	0.005202	\$5,461,068	20.26%	\$21,494,546	79.74%	\$5,661,543
21	FRANKLIN	0.498055	0.005666	0.002822	\$2,962,425	17.43%	\$14,031,840	82.57%	\$2,929,323
22	GRANT	0.357889	0.005175	0.001852	\$1,944,165	12.53%	\$13,576,702	87.47%	\$2,751,058
23	IBERIA	0.757036	0.020479	0.015504	\$16,274,598	26.50%	\$45,147,642	73.50%	\$25,948,225
24	IBERVILLE	1.613683	0.007282	0.011750	\$12,334,590	56.48%	\$9,504,691	43.52%	\$16,071,902
25	JACKSON	0.638437	0.003852	0.002459	\$2,581,446	22.35%	\$8,971,081	77.65%	\$4,292,905
26	JEFFERSON	1.621032	0.071553	0.115990	\$121,757,836	56.74%	\$92,845,871	43.26%	\$157,739,049
27	JEFFERSON DAVIS	0.682977	0.008562	0.005847	\$6,138,270	23.90%	\$19,540,337	76.10%	\$9,382,343
28	LAFAYETTE	1.343088	0.038239	0.051358	\$53,911,954	47.01%	\$60,774,600	52.99%	\$69,104,370
29	LAFOURCHE	0.810301	0.020641	0.016725	\$17,557,211	28.36%	\$44,350,011	71.64%	\$29,024,119
30	LASALLE	0.661657	0.003586	0.002373	\$2,490,980	23.16%	\$8,265,505	76.84%	\$4,069,118
31	LINCOLN	0.959977	0.008791	0.008439	\$8,859,152	33.60%	\$17,508,015	66.40%	\$12,716,014
32	LIVINGSTON	0.402784	0.023976	0.009657	\$10,137,608	14.10%	\$61,773,364	85.90%	\$21,148,410
33	MADISON	0.521554	0.003732	0.001947	\$2,043,406	18.25%	\$9,150,617	81.75%	\$1,667,248
34	MOREHOUSE	0.759957	0.007779	0.005911	\$6,205,453	26.60%	\$17,124,651	73.40%	\$7,366,940
35	NATCHITOCHE	0.774054	0.009300	0.007199	\$7,556,750	27.09%	\$20,336,302	72.91%	\$11,404,114
36	ORLEANS	0.980739	0.103230	0.101242	\$106,276,909	34.33%	\$203,334,729	65.67%	\$160,181,084
37	OUACHITA	0.749249	0.022050	0.016521	\$17,342,394	26.22%	\$48,790,049	73.78%	\$36,725,319
38	PLAQUEMINES	2.662956	0.006542	0.017421	\$18,287,373	93.20%	\$1,333,537	6.80%	\$17,728,251
39	POINTE COUPEE	1.384904	0.005081	0.007037	\$7,386,872	48.47%	\$7,852,712	51.53%	\$6,425,175
40	RAPIDES	0.876510	0.031370	0.027496	\$28,863,789	30.68%	\$65,222,982	69.32%	\$47,456,574
41	RED RIVER	0.471597	0.002845	0.001342	\$1,408,529	16.51%	\$7,124,964	83.49%	\$3,178,867
42	RICHLAND	0.557833	0.005461	0.003046	\$3,197,638	19.52%	\$13,180,215	80.48%	\$3,985,422
43	SABINE	0.640470	0.006365	0.004076	\$4,279,134	22.42%	\$14,810,105	77.58%	\$4,995,006
44	ST. BERNARD	1.024950	0.011572	0.011861	\$12,451,068	35.87%	\$22,257,430	64.13%	\$18,348,102
45	ST. CHARLES	2.208719	0.012515	0.027642	\$29,016,903	77.31%	\$8,518,617	22.69%	\$54,936,237
46	ST. HELENA	0.480974	0.002426	0.001167	\$1,224,805	16.83%	\$6,050,979	83.17%	\$1,343,285
47	ST. JAMES	1.639412	0.005715	0.009369	\$9,835,359	57.38%	\$7,305,557	42.62%	\$14,836,324
48	ST. JOHN THE BAPTIST	1.055862	0.009634	0.010172	\$10,677,590	36.96%	\$18,215,747	63.04%	\$18,062,285
49	ST. LANDRY	0.619303	0.022106	0.013690	\$14,371,100	21.68%	\$51,929,738	78.32%	\$14,521,195
50	ST. MARTIN	0.590627	0.011787	0.006961	\$7,307,660	20.67%	\$28,042,980	79.33%	\$11,662,272
51	ST. MARY	0.946526	0.014609	0.013828	\$14,515,605	33.13%	\$29,300,578	66.87%	\$21,749,408
52	ST. TAMMANY	0.833920	0.043446	0.036230	\$38,032,265	29.19%	\$92,272,279	70.81%	\$81,935,466
53	TANGIPAHOA	0.614031	0.025019	0.015363	\$16,126,596	21.49%	\$58,911,918	78.51%	\$23,287,159
54	TENSAS	0.667385	0.001952	0.001303	\$1,367,306	23.36%	\$4,486,300	76.64%	\$1,104,651
55	TERREBONNE	0.875686	0.027769	0.024317	\$25,526,044	30.65%	\$57,759,033	69.35%	\$36,002,750
56	UNION	0.672960	0.005115	0.003442	\$3,613,478	23.55%	\$11,728,001	76.45%	\$2,744,701
57	VERMILION	0.891304	0.012473	0.011118	\$11,670,383	31.20%	\$25,739,927	68.80%	\$13,595,629
58	VERNON	0.460934	0.013260	0.006112	\$6,415,871	16.13%	\$33,353,512	83.87%	\$10,682,578
59	WASHINGTON	0.427576	0.006810	0.002912	\$3,056,627	14.97%	\$17,368,328	85.03%	\$4,914,516
60	WEBSTER	0.773762	0.010126	0.007835	\$8,224,999	27.08%	\$22,146,084	72.92%	\$13,617,046
61	WEST BATON ROUGE	1.471419	0.005395	0.007938	\$8,333,257	51.50%	\$7,847,933	48.50%	\$8,927,952
62	WEST CARROLL	0.499715	0.003720	0.001859	\$1,951,418	17.49%	\$9,205,942	82.51%	\$1,783,184
63	WEST FELICIANA	2.877517	0.003287	0.009458	\$9,858,005	100.00%	\$0	0.00%	\$9,742,720
64	WINN	0.710601	0.004218	0.002998	\$3,146,589	24.87%	\$9,505,037	75.13%	\$4,905,152
65	CITY OF MONROE	1.236704	0.013794	0.017059	\$17,907,402	43.28%	\$23,463,850	56.72%	\$21,777,721
66	CITY OF BOGALUSA	0.701630	0.004894	0.003433	\$3,604,241	24.56%	\$11,072,778	75.44%	\$4,151,765
	STATE TOTAL	1.0000000	1.0000000	1.0000000	\$1,049,661,890	35.00%	\$1,949,569,272	65.00%	\$1,568,217,830

TABLE 4: Continued--

		if col. 18-col. 14>0, then col. 19=col. 18- col. 14; otherwise col. 19=0		if col. 18-col. 14<0, then col. 20=col. 18-col. 14; otherwise col. 20=0		col. 10 x 33%		Lesser of Col.19 or 21		If (1-((1-.4) x col. 11)) x col. 22 > 0, then 23= (1-((1-.4) x col. 11)) x col. 22, otherwise 0		col. 23 / col. 22		((1-((1-.4) x col. 11)) x col. 21) - col. 23 if > 0, otherwise 0		col. 22 + col. 23	
LEA	School System	Local Revenue Over Level 1	Local Revenue Under Level 1	Limit on Level 2	Eligible Local Revenue Level 2	State Aid Level 2	Percent State	Level 2 State Liability	State and Local Participation in Level 2								
		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)								
1	ACADIA	\$344,959	\$0	\$13,672,894	\$344,959	\$222,198	64.41%	\$8,584,922	\$567,157								
2	ALLEN	\$2,691,231	\$0	\$5,844,830	\$2,691,231	\$1,776,788	66.02%	\$2,082,050	\$4,468,019								
3	ASCENSION	\$22,854,939	\$0	\$19,150,347	\$19,150,347	\$2,780,473	14.52%	\$0	\$21,930,820								
4	ASSUMPTION	\$3,144,142	\$0	\$6,422,718	\$3,144,142	\$2,173,612	69.13%	\$2,266,549	\$5,317,754								
5	AVOYELLES	\$806,224	\$0	\$9,242,748	\$806,224	\$557,372	69.13%	\$5,832,477	\$1,363,596								
6	BEAUREGARD	\$5,223,885	\$0	\$8,019,809	\$5,223,885	\$2,634,310	50.43%	\$1,409,933	\$7,858,195								
7	BIENVILLE	\$2,734,176	\$0	\$3,908,496	\$2,734,176	\$897,476	32.82%	\$385,463	\$3,631,652								
8	BOSSIER	\$12,402,522	\$0	\$23,439,942	\$12,402,522	\$5,757,711	46.42%	\$5,123,980	\$18,160,232								
9	CADDO	\$54,335,206	\$0	\$60,016,388	\$54,335,206	\$24,432,287	44.97%	\$2,554,592	\$78,767,493								
10	CALCASIEU	\$27,863,794	\$0	\$41,802,866	\$27,863,794	\$7,004,558	25.14%	\$3,504,082	\$34,868,352								
11	CALDWELL	\$984,188	\$0	\$2,646,322	\$984,188	\$694,046	70.52%	\$1,172,131	\$1,678,234								
12	CAMERON	\$2,279,027	\$0	\$2,913,191	\$2,279,027	\$555,354	24.37%	\$154,533	\$2,834,381								
13	CATAHOULA	\$910,860	\$0	\$2,783,295	\$910,860	\$616,626	67.70%	\$1,267,583	\$1,527,486								
14	CLAIBORNE	\$1,200,111	\$0	\$4,228,335	\$1,200,111	\$700,726	58.39%	\$1,768,132	\$1,900,837								
15	CONCORDIA	\$1,262,070	\$0	\$5,452,119	\$1,262,070	\$798,150	63.24%	\$2,649,845	\$2,060,220								
16	DESOTO	\$6,571,984	\$0	\$7,097,147	\$6,571,984	\$2,428,678	36.96%	\$194,074	\$9,000,662								
17	EAST BATON ROUGE	\$38,274,111	\$0	\$71,475,066	\$38,274,111	\$6,822,915	17.83%	\$5,918,552	\$45,097,026								
18	EAST CARROLL	\$187,713	\$0	\$2,734,421	\$187,713	\$138,474	73.77%	\$1,878,685	\$326,187								
19	EAST FELICIANA	\$1,394,442	\$0	\$3,908,177	\$1,394,442	\$892,715	64.02%	\$1,609,281	\$2,287,158								
20	EVANGELINE	\$200,475	\$0	\$8,895,353	\$200,475	\$130,849	65.27%	\$5,675,100	\$331,325								
21	FRANKLIN	\$0	(\$33,102)	\$5,608,107	\$0	\$0	0.00%	\$3,932,220	\$0								
22	GRANT	\$806,893	\$0	\$5,121,886	\$806,893	\$633,627	78.53%	\$3,388,420	\$1,440,520								
23	IBERIA	\$9,673,627	\$0	\$20,269,339	\$9,673,627	\$5,279,658	54.58%	\$5,782,911	\$14,953,285								
24	IBERVILLE	\$3,737,312	\$0	\$7,206,963	\$3,737,312	\$118,810	3.18%	\$110,301	\$3,856,122								
25	JACKSON	\$1,711,459	\$0	\$3,812,334	\$1,711,459	\$1,055,864	61.69%	\$1,296,110	\$2,767,324								
26	JEFFERSON	\$35,981,213	\$0	\$70,819,223	\$35,981,213	\$985,190	2.74%	\$953,888	\$36,966,402								
27	JEFFERSON DAVIS	\$3,244,073	\$0	\$8,473,940	\$3,244,073	\$1,914,697	59.02%	\$3,086,740	\$5,158,770								
28	LAFAYETTE	\$15,192,416	\$0	\$37,846,563	\$15,192,416	\$2,949,562	19.41%	\$4,398,235	\$18,141,978								
29	LAFOURCHE	\$11,466,908	\$0	\$20,429,383	\$11,466,908	\$5,891,922	51.38%	\$4,605,095	\$17,358,829								
30	LASALLE	\$1,578,138	\$0	\$3,549,640	\$1,578,138	\$951,626	60.30%	\$1,188,827	\$2,529,764								
31	LINCOLN	\$3,856,862	\$0	\$8,701,165	\$3,856,862	\$1,635,363	42.40%	\$2,054,051	\$5,492,226								
32	LIVINGSTON	\$11,010,802	\$0	\$23,730,621	\$11,010,802	\$8,349,817	75.83%	\$9,645,816	\$19,360,619								
33	MADISON	\$0	(\$376,158)	\$3,694,028	\$0	\$0	0.00%	\$2,538,046	\$0								
34	MOREHOUSE	\$1,161,487	\$0	\$7,698,934	\$1,161,487	\$631,879	54.40%	\$3,556,541	\$1,793,366								
35	NATCHITOCHE	\$3,847,364	\$0	\$9,204,707	\$3,847,364	\$2,060,524	53.56%	\$2,869,220	\$5,907,888								
36	ORLEANS	\$53,904,175	\$0	\$102,171,841	\$53,904,175	\$22,184,611	41.16%	\$19,864,869	\$76,088,786								
37	OUACHITA	\$19,382,925	\$0	\$21,823,706	\$19,382,925	\$10,669,340	55.05%	\$1,343,529	\$30,052,265								
38	PLAQUEMINES	\$0	(\$559,122)	\$6,474,900	\$0	\$0	0.00%	\$0	\$0								
39	POINTE COUPEE	\$0	(\$961,697)	\$5,029,063	\$0	\$0	0.00%	\$850,200	\$0								
40	RAPIDES	\$18,592,785	\$0	\$31,048,634	\$18,592,785	\$8,814,733	47.41%	\$5,905,247	\$27,407,518								
41	RED RIVER	\$1,770,338	\$0	\$2,816,053	\$1,770,338	\$1,269,407	71.70%	\$749,821	\$3,039,745								
42	RICHLAND	\$787,784	\$0	\$5,404,691	\$787,784	\$524,113	66.53%	\$3,071,629	\$1,311,897								
43	SABINE	\$715,872	\$0	\$6,299,449	\$715,872	\$440,775	61.57%	\$3,437,907	\$1,156,648								
44	ST. BERNARD	\$5,897,034	\$0	\$11,453,804	\$5,897,034	\$2,270,534	38.50%	\$2,139,522	\$8,167,568								
45	ST. CHARLES	\$25,919,334	\$0	\$12,386,722	\$12,386,722	\$0	0.00%	\$0	\$12,386,722								
46	ST. HELENA	\$118,480	\$0	\$2,401,009	\$118,480	\$84,289	71.14%	\$1,623,827	\$202,768								
47	ST. JAMES	\$5,000,965	\$0	\$5,656,502	\$5,000,965	\$81,779	1.64%	\$10,720	\$5,082,744								
48	ST. JOHN THE BAPTIST	\$7,384,695	\$0	\$9,534,801	\$7,384,695	\$2,706,362	36.65%	\$787,976	\$10,091,057								
49	ST. LANDRY	\$150,095	\$0	\$21,879,277	\$150,095	\$94,323	62.84%	\$13,655,019	\$244,418								
50	ST. MARTIN	\$4,354,612	\$0	\$11,665,711	\$4,354,612	\$2,811,442	64.56%	\$4,720,220	\$7,166,054								
51	ST. MARY	\$7,233,803	\$0	\$14,459,340	\$7,233,803	\$3,125,613	43.21%	\$3,122,042	\$10,359,415								
52	ST. TAMMANY	\$43,903,201	\$0	\$43,000,500	\$43,000,500	\$21,485,102	49.96%	\$0	\$64,485,602								
53	TANGIPAHOA	\$7,160,563	\$0	\$24,762,710	\$7,160,563	\$4,522,478	63.16%	\$11,117,187	\$11,683,041								
54	TENSAS	\$0	(\$262,655)	\$1,931,690	\$0	\$0	0.00%	\$1,158,182	\$0								
55	TERREBONNE	\$10,476,706	\$0	\$27,484,075	\$10,476,706	\$4,972,124	47.46%	\$8,071,502	\$15,448,830								
56	UNION	\$0	(\$868,777)	\$5,062,688	\$0	\$0	0.00%	\$3,018,495	\$0								
57	VERMILION	\$1,925,246	\$0	\$12,345,402	\$1,925,246	\$895,659	46.52%	\$4,847,643	\$2,820,904								
58	VERNON	\$4,266,707	\$0	\$13,123,896	\$4,266,707	\$3,086,705	72.34%	\$6,407,643	\$7,353,412								
59	WASHINGTON	\$1,857,889	\$0	\$6,740,235	\$1,857,889	\$1,381,256	74.35%	\$3,629,803	\$3,239,144								
60	WEBSTER	\$5,392,047	\$0	\$10,022,457	\$5,392,047	\$2,888,750	53.57%	\$2,480,708	\$8,280,797								
61	WEST BATON ROUGE	\$594,695	\$0	\$5,339,793	\$594,695	\$69,668	11.71%	\$555,881	\$664,362								
62	WEST CARROLL	\$0	(\$168,234)	\$3,681,929	\$0	\$0	0.00%	\$2,577,980	\$0								
63	WEST FELICIANA	\$0	(\$115,285)	\$3,253,142	\$0	\$0	0.00%	\$0	\$0								
64	WINN	\$1,758,563	\$0	\$4,175,037	\$1,758,563	\$1,008,781	57.36%	\$1,386,185	\$2,767,343								
65	CITY OF MONROE	\$3,870,319	\$0	\$13,652,513	\$3,870,319	\$998,455	25.80%	\$2,523,585	\$4,868,774								
66	CITY OF BOGALUSA	\$547,524	\$0	\$4,843,416	\$547,524	\$317,029	57.90%	\$2,487,417	\$864,553								
	STATE TOTAL	\$521,900,970	(\$3,345,030)	\$989,746,283	\$503,761,065	\$191,177,183	37.95%	\$214,983,126	\$694,938,248								

TABLE 4: Continued--

LEA	School System	1999-2000 NEW FORMULA STATE AID (Levels 1 and 2)		1999-2000 NEW FORMULA PER PUPIL		1998-99 MFP PER AUDIT ADJUSTMENT		1998-99 MFP PER PUPIL		Percent Funded	Subsequent Year Change	Prior Year Formula Calculation	Prior Year Formula Calculation Pupils	Prior Year Formula Calculation Per Pupil
		(27)	(27a)	(28)	(28a)	(29)	(30)	(31)	(31a)					
1	ACADIA	\$33,054,092	\$3,298	\$32,038,998	\$3,107.87	94.22%	\$1,015,094	\$0	0	\$0				
2	ALLEN	\$15,977,799	\$3,766	\$15,012,007	\$3,522.29	93.54%	\$965,792	\$0	0	\$0				
3	ASCENSION	\$31,875,186	\$2,172	\$36,863,857	\$2,537.09	116.81%	\$0	\$4,988,671	14,676	\$340				
4	ASSUMPTION	\$18,131,879	\$3,982	\$17,016,057	\$3,701.56	92.97%	\$1,115,822	\$0	0	\$0				
5	AVOYELLES	\$23,522,696	\$3,267	\$23,483,289	\$3,230.16	98.86%	\$39,408	\$0	0	\$0				
6	BEAUREGARD	\$19,909,255	\$3,251	\$19,090,747	\$3,108.23	95.61%	\$818,508	\$0	0	\$0				
7	BIENVILLE	\$8,100,259	\$3,042	\$8,448,451	\$3,020.54	99.30%	-\$348,192	\$0	0	\$0				
8	BOSSIER	\$54,588,906	\$2,922	\$51,430,160	\$2,776.71	95.02%	\$3,158,746	\$0	0	\$0				
9	CADDO	\$147,914,643	\$3,257	\$139,503,075	\$3,013.48	92.53%	\$8,411,568	\$0	0	\$0				
10	CALCASIEU	\$78,361,829	\$2,415	\$79,787,076	\$2,411.94	99.88%	-\$1,425,247	\$0	0	\$0				
11	CALDWELL	\$7,334,161	\$3,967	\$6,967,616	\$3,571.30	90.04%	\$366,545	\$0	0	\$0				
12	CAMERON	\$5,488,474	\$2,769	\$5,255,316	\$2,537.57	91.64%	\$233,158	\$0	0	\$0				
13	CATAHOULA	\$7,461,559	\$3,821	\$7,401,727	\$3,628.30	94.97%	\$59,832	\$0	0	\$0				
14	CLAIBORNE	\$10,403,676	\$3,698	\$9,399,776	\$3,255.90	88.03%	\$1,003,900	\$0	0	\$0				
15	CONCORDIA	\$13,777,082	\$3,502	\$13,545,531	\$3,345.40	95.53%	\$231,551	\$0	0	\$0				
16	DESOTO	\$16,025,904	\$3,145	\$16,131,454	\$3,132.93	99.60%	-\$105,550	\$0	0	\$0				
17	EAST BATON ROUGE	\$119,592,015	\$2,187	\$142,362,079	\$2,567.95	117.41%	-\$1,951,709	\$20,818,355	54,678	\$381				
18	EAST CARROLL	\$7,156,713	\$3,745	\$6,666,079	\$3,397.59	90.72%	\$490,634	\$0	0	\$0				
19	EAST FELICIANA	\$10,249,997	\$3,853	\$9,965,094	\$3,604.01	93.53%	\$284,903	\$0	0	\$0				
20	EVANGELINE	\$21,625,396	\$3,411	\$22,132,978	\$3,315.31	97.20%	-\$507,582	\$0	0	\$0				
21	FRANKLIN	\$14,031,840	\$3,501	\$13,702,108	\$3,336.28	95.30%	\$329,732	\$0	0	\$0				
22	GRANT	\$14,210,329	\$3,929	\$13,669,860	\$3,707.58	94.37%	\$540,469	\$0	0	\$0				
23	IBERIA	\$50,427,300	\$3,439	\$49,551,276	\$3,296.82	95.86%	\$876,024	\$0	0	\$0				
24	IBERVILLE	\$9,623,501	\$1,898	\$13,443,774	\$2,555.85	134.68%	-\$483,059	\$3,337,214	5,071	\$658				
25	JACKSON	\$10,026,946	\$3,739	\$9,547,086	\$3,512.54	93.95%	\$479,860	\$0	0	\$0				
26	JEFFERSON	\$93,831,060	\$1,827	\$127,320,951	\$2,399.93	131.39%	-\$4,034,147	\$29,455,744	51,371	\$573				
27	JEFFERSON DAVIS	\$21,455,034	\$3,599	\$20,123,739	\$3,303.31	91.79%	\$1,331,295	\$0	0	\$0				
28	LAFAYETTE	\$63,724,162	\$2,141	\$71,824,345	\$2,356.52	110.08%	-\$1,677,814	\$6,422,369	29,767	\$216				
29	LAFOURCHE	\$50,241,932	\$3,273	\$50,469,982	\$3,211.99	98.14%	-\$228,050	\$0	0	\$0				
30	LASALLE	\$9,217,131	\$3,525	\$9,527,182	\$3,304.61	93.76%	-\$310,051	\$0	0	\$0				
31	LINCOLN	\$19,143,379	\$2,834	\$18,231,422	\$2,694.96	95.10%	\$911,957	\$0	0	\$0				
32	LIVINGSTON	\$70,123,181	\$3,609	\$65,890,461	\$3,434.48	95.15%	\$4,232,720	\$0	0	\$0				
33	MADISON	\$9,150,617	\$3,590	\$8,583,424	\$3,332.07	92.82%	\$567,193	\$0	0	\$0				
34	MOREHOUSE	\$17,756,530	\$3,275	\$17,241,696	\$3,088.80	94.32%	\$514,835	\$0	0	\$0				
35	NATCHITOCHES	\$22,396,826	\$3,282	\$22,223,969	\$3,195.85	97.39%	\$172,857	\$0	0	\$0				
36	ORLEANS	\$225,519,340	\$2,880	\$218,486,534	\$2,741.22	95.19%	\$7,032,805	\$0	0	\$0				
37	OUACHITA	\$59,459,389	\$3,468	\$53,994,056	\$3,110.08	89.68%	\$5,465,333	\$0	0	\$0				
38	PLAQUEMINES	\$1,333,537	\$279	\$10,399,948	\$2,098.03	751.56%	-\$377,659	\$8,688,752	4,777	\$1,819				
39	POINTE COUPEE	\$7,852,712	\$2,366	\$8,899,191	\$2,606.68	110.17%	-\$247,620	\$798,859	3,319	\$241				
40	RAPIDES	\$74,037,715	\$3,146	\$72,619,098	\$3,082.17	97.98%	\$1,418,617	\$0	0	\$0				
41	RED RIVER	\$8,394,371	\$4,484	\$7,316,559	\$3,732.94	83.25%	\$1,077,812	\$0	0	\$0				
42	RICHLAND	\$13,704,328	\$3,600	\$13,671,139	\$3,529.86	98.06%	\$33,189	\$0	0	\$0				
43	SABINE	\$15,250,881	\$3,496	\$14,597,899	\$3,289.30	94.08%	\$652,982	\$0	0	\$0				
44	ST. BERNARD	\$24,527,964	\$2,837	\$24,998,952	\$2,818.05	99.32%	-\$470,988	\$0	0	\$0				
45	ST. CHARLES	\$8,518,617	\$873	\$22,376,911	\$2,257.10	258.47%	-\$358,901	\$13,499,394	9,755	\$1,384				
46	ST. HELENA	\$6,135,267	\$4,131	\$5,664,312	\$3,877.01	93.84%	\$470,955	\$0	0	\$0				
47	ST. JAMES	\$7,387,336	\$1,851	\$10,172,779	\$2,430.77	131.35%	-\$469,145	\$2,316,298	3,992	\$580				
48	ST. JOHN THE BAPTIST	\$20,922,109	\$3,262	\$19,690,576	\$3,039.61	93.18%	\$1,231,533	\$0	0	\$0				
49	ST. LANDRY	\$52,024,061	\$3,304	\$50,912,950	\$3,178.88	96.21%	\$1,111,111	\$0	0	\$0				
50	ST. MARTIN	\$30,854,422	\$3,605	\$29,464,878	\$3,419.39	94.85%	\$1,389,544	\$0	0	\$0				
51	ST. MARY	\$32,426,190	\$2,991	\$31,518,652	\$2,843.87	95.07%	\$907,538	\$0	0	\$0				
52	ST. TAMMANY	\$113,757,381	\$3,521	\$107,927,010	\$3,337.47	94.80%	\$5,830,371	\$0	0	\$0				
53	TANGIPAHOA	\$63,434,396	\$3,418	\$60,633,681	\$3,251.31	95.11%	\$2,800,715	\$0	0	\$0				
54	TENSAS	\$4,486,300	\$3,891	\$4,569,513	\$3,760.92	96.66%	-\$83,213	\$0	0	\$0				
55	TERREBONNE	\$62,731,157	\$3,143	\$59,070,294	\$2,901.29	92.31%	\$3,660,863	\$0	0	\$0				
56	UNION	\$11,728,001	\$3,174	\$11,240,410	\$3,040.41	95.79%	\$487,591	\$0	0	\$0				
57	VERMILION	\$26,635,585	\$2,890	\$24,746,644	\$2,639.08	91.31%	\$1,888,941	\$0	0	\$0				
58	VERNON	\$36,440,217	\$3,633	\$35,937,861	\$3,487.42	95.98%	\$502,356	\$0	0	\$0				
59	WASHINGTON	\$18,749,583	\$4,103	\$17,929,558	\$3,916.46	95.46%	\$820,025	\$0	0	\$0				
60	WEBSTER	\$25,034,834	\$3,224	\$23,571,332	\$2,963.83	91.92%	\$1,463,502	\$0	0	\$0				
61	WEST BATON ROUGE	\$7,917,600	\$2,073	\$8,950,204	\$2,284.38	110.21%	-\$223,870	\$808,731	3,820	\$212				
62	WEST CARROLL	\$9,205,942	\$3,554	\$8,826,682	\$3,389.66	95.36%	\$379,260	\$0	0	\$0				
63	WEST FELICIANA	\$0	\$0	\$6,767,444	\$3,069.14	0.00%	\$0	\$6,767,444	2,224	\$3,043				
64	WINN	\$10,513,817	\$3,579	\$10,458,954	\$3,414.61	95.42%	\$54,863	\$0	0	\$0				
65	CITY OF MONROE	\$24,462,305	\$2,401	\$24,830,539	\$2,422.49	100.89%	-\$150,211	\$218,023	10,188	\$21				
66	CITY OF BOGALUSA	\$11,389,807	\$3,686	\$10,862,038	\$3,345.25	90.76%	\$527,769	\$0	0	\$0				
	STATE TOTAL	\$2,140,746,455	\$2,892.88	\$2,184,959,240	\$2,903.50	100.37%	\$53,907,068	\$98,119,854	\$193,638	\$506.72				

TABLE 4: Continued--

If col. 28a * col. 1 > col. 28;
then col. 32 = col. 28
otherwise col. 28a * col. 1

If col. 36 > col. 37, then
col. 36, otherwise 37

col. 39/ col. 1 col. 34a / col. 27a col. 34 / col. 27 col. (14 + 22 - 31)

LEA	School System	Amount Using 1998-99 (32)	Amount Using 1999-2000 (33)	1999-2000 STATE SHARE OF COST (LEVELS 1 and 2) (34)	1999-2000 Per Pupil State Share (Levels 1 and 2) (34a)	Percent Funded (35)	Percent of Total (36)	LEVEL 1 & 2 LOCAL SHARE OF COST (37)
1	ACADIA	\$31,143,965	\$33,054,092	\$33,054,092	\$3,298	100.00%	79.00%	\$8,946,076
2	ALLEN	\$14,945,076	\$15,977,799	\$15,977,799	\$3,766	100.00%	72.00%	\$6,201,825
3	ASCENSION	\$36,863,857	\$31,875,186	\$36,863,857	\$2,512	115.65%	46.00%	\$43,098,317
4	ASSUMPTION	\$16,856,904	\$18,131,879	\$18,131,879	\$3,982	100.00%	73.00%	\$6,648,658
5	AVOYELLES	\$23,253,922	\$23,522,697	\$23,522,697	\$3,268	100.00%	80.00%	\$5,849,226
6	BEAUREGARD	\$19,034,801	\$19,909,255	\$19,909,255	\$3,251	100.00%	62.00%	\$12,251,393
7	BIENVILLE	\$8,043,698	\$8,100,259	\$8,100,259	\$3,042	100.00%	52.00%	\$7,375,320
8	BOSSIER	\$51,430,160	\$54,588,906	\$54,588,906	\$2,922	100.00%	61.00%	\$34,601,454
9	CADDO	\$136,863,221	\$147,914,643	\$147,914,643	\$3,257	100.00%	57.00%	\$112,720,693
10	CALCASIEU	\$78,267,453	\$78,361,829	\$78,361,829	\$2,415	100.00%	49.00%	\$83,181,873
11	CALDWELL	\$6,603,334	\$7,334,161	\$7,334,161	\$3,967	100.00%	76.00%	\$2,363,230
12	CAMERON	\$5,029,464	\$5,488,474	\$5,488,474	\$2,769	100.00%	47.00%	\$6,173,760
13	CATAHOULA	\$7,086,070	\$7,461,559	\$7,461,559	\$3,821	100.00%	75.00%	\$2,500,153
14	CLAIBORNE	\$9,158,847	\$10,403,676	\$10,403,676	\$3,698	100.00%	71.00%	\$4,310,296
15	CONCORDIA	\$13,160,804	\$13,777,082	\$13,777,082	\$3,502	100.00%	74.00%	\$4,804,712
16	DESOTO	\$15,962,278	\$16,025,904	\$16,025,904	\$3,145	100.00%	53.00%	\$14,481,265
17	EAST BATON ROUGE	\$140,410,370	\$119,592,015	\$140,410,370	\$2,568	117.41%	54.00%	\$121,277,764
18	EAST CARROLL	\$6,492,794	\$7,156,713	\$7,156,713	\$3,745	100.00%	83.00%	\$1,455,599
19	EAST FELICIANA	\$9,586,667	\$10,249,997	\$10,249,997	\$3,853	100.00%	73.00%	\$3,880,121
20	EVANGELINE	\$21,019,065	\$21,625,396	\$21,625,396	\$3,411	100.00%	79.00%	\$5,661,543
21	FRANKLIN	\$13,371,810	\$14,031,840	\$14,031,840	\$3,501	100.00%	83.00%	\$2,962,425
22	GRANT	\$13,410,317	\$14,210,329	\$14,210,329	\$3,929	100.00%	84.00%	\$2,751,058
23	IBERIA	\$48,341,272	\$50,427,300	\$50,427,300	\$3,439	100.00%	66.00%	\$25,948,225
24	IBERVILLE	\$12,960,715	\$9,623,501	\$12,960,715	\$2,556	134.68%	50.00%	\$12,734,688
25	JACKSON	\$9,420,632	\$10,026,946	\$10,026,946	\$3,739	100.00%	70.00%	\$4,292,905
26	JEFFERSON	\$123,286,804	\$93,831,060	\$123,286,804	\$2,400	131.39%	49.00%	\$128,283,305
27	JEFFERSON DAVIS	\$19,694,334	\$21,455,034	\$21,455,034	\$3,599	100.00%	70.00%	\$9,382,343
28	LAFAYETTE	\$70,146,531	\$63,724,162	\$70,146,531	\$2,357	110.08%	53.00%	\$62,682,001
29	LAFOURCHE	\$49,307,258	\$50,241,932	\$50,241,932	\$3,273	100.00%	63.00%	\$29,024,119
30	LASALLE	\$8,641,555	\$9,217,131	\$9,217,131	\$3,525	100.00%	69.00%	\$4,069,118
31	LINCOLN	\$18,204,455	\$19,143,379	\$19,143,379	\$2,834	100.00%	60.00%	\$12,716,014
32	LIVINGSTON	\$65,890,461	\$70,123,181	\$70,123,181	\$3,609	100.00%	77.00%	\$21,148,410
33	MADISON	\$8,493,446	\$9,150,617	\$9,150,617	\$3,590	100.00%	82.00%	\$2,043,406
34	MOREHOUSE	\$16,747,474	\$17,756,531	\$17,756,531	\$3,275	100.00%	71.00%	\$7,366,940
35	NATCHITOCHE	\$21,811,676	\$22,396,826	\$22,396,826	\$3,282	100.00%	66.00%	\$11,404,114
36	ORLEANS	\$214,681,386	\$225,519,339	\$225,519,339	\$2,880	100.00%	58.00%	\$160,181,084
37	OUACHITA	\$53,325,432	\$59,459,389	\$59,459,389	\$3,468	100.00%	62.00%	\$36,725,319
38	PLAQUEMINES	\$10,022,289	\$1,333,537	\$10,022,289	\$2,098	751.56%	51.00%	\$9,598,621
39	POINTE COUPEE	\$8,651,571	\$7,852,712	\$8,651,571	\$2,607	110.17%	57.00%	\$6,588,013
40	RAPIDES	\$72,545,035	\$74,037,715	\$74,037,715	\$3,146	100.00%	61.00%	\$47,456,574
41	RED RIVER	\$6,988,064	\$8,394,371	\$8,394,371	\$4,484	100.00%	73.00%	\$3,178,867
42	RICHLAND	\$13,438,177	\$13,704,328	\$13,704,328	\$3,600	100.00%	77.00%	\$3,985,422
43	SABINE	\$14,347,927	\$15,250,881	\$15,250,881	\$3,496	100.00%	75.00%	\$4,995,006
44	ST. BERNARD	\$24,362,042	\$24,527,964	\$24,527,964	\$2,837	100.00%	57.00%	\$18,348,102
45	ST. CHARLES	\$22,018,011	\$8,518,617	\$22,018,011	\$2,257	258.47%	44.00%	\$27,904,232
46	ST. HELENA	\$5,664,312	\$6,135,267	\$6,135,267	\$4,131	100.00%	82.00%	\$1,343,285
47	ST. JAMES	\$9,703,634	\$7,387,336	\$9,703,634	\$2,431	131.35%	44.00%	\$12,520,026
48	ST. JOHN THE BAPTIST	\$19,496,059	\$20,922,109	\$20,922,109	\$3,262	100.00%	54.00%	\$18,062,285
49	ST. LANDRY	\$50,054,644	\$52,024,061	\$52,024,061	\$3,304	100.00%	78.00%	\$14,521,195
50	ST. MARTIN	\$29,266,559	\$30,854,422	\$30,854,422	\$3,605	100.00%	73.00%	\$11,662,272
51	ST. MARY	\$30,827,551	\$32,426,190	\$32,426,190	\$2,991	100.00%	60.00%	\$21,749,408
52	ST. TAMMANY	\$107,840,331	\$113,757,381	\$113,757,381	\$3,521	100.00%	58.00%	\$81,032,765
53	TANGIPAHOA	\$60,334,560	\$63,434,396	\$63,434,396	\$3,418	100.00%	73.00%	\$23,287,159
54	TENSAS	\$4,336,341	\$4,486,300	\$4,486,300	\$3,891	100.00%	77.00%	\$1,367,306
55	TERREBONNE	\$57,906,847	\$62,731,157	\$62,731,157	\$3,143	100.00%	64.00%	\$36,002,750
56	UNION	\$11,234,315	\$11,728,001	\$11,728,001	\$3,174	100.00%	76.00%	\$3,613,478
57	VERMILION	\$24,321,761	\$26,635,585	\$26,635,585	\$2,890	100.00%	66.00%	\$13,595,629
58	VERNON	\$34,975,335	\$36,440,217	\$36,440,217	\$3,633	100.00%	77.00%	\$10,682,578
59	WASHINGTON	\$17,898,222	\$18,749,583	\$18,749,583	\$4,103	100.00%	79.00%	\$4,914,516
60	WEBSTER	\$23,011,176	\$25,034,834	\$25,034,834	\$3,224	100.00%	65.00%	\$13,617,046
61	WEST BATON ROUGE	\$8,726,332	\$7,917,600	\$8,726,332	\$2,284	110.21%	52.00%	\$8,119,221
62	WEST CARROLL	\$8,779,219	\$9,205,942	\$9,205,942	\$3,554	100.00%	83.00%	\$1,951,418
63	WEST FELICIANA	\$6,767,444	\$0	\$6,767,444	\$3,043	0.00%	69.00%	\$3,090,561
64	WINN	\$10,032,124	\$10,513,817	\$10,513,817	\$3,579	100.00%	68.00%	\$4,905,152
65	CITY OF MONROE	\$24,680,328	\$24,462,305	\$24,680,328	\$2,422	100.89%	53.00%	\$21,559,698
66	CITY OF BOGALUSA	\$10,336,823	\$11,389,807	\$11,389,807	\$3,686	100.00%	73.00%	\$4,151,765
	STATE TOTAL	\$2,147,515,340	\$2,140,746,454	\$2,238,866,308	\$3,025.47	104.58%	61.00%	\$1,455,303,102

TABLE 4: *Continued--*

		col. 37 / col. 1	col. 37 / col. 39	col. 34 + col. 37	col. 39 / col. 1
LEA	School System	Local Per Pupil (Levels 1 and 2) (37a)	Percent of Total (38)	TOTAL MFP COST (LEVELS 1 AND 2) (39)	Per Pupil Total MFP Cost (LEVELS 1 AND 2) (39a)
1	ACADIA	\$893	21.30%	\$42,000,168	\$4,191
2	ALLEN	\$1,462	27.96%	\$22,179,624	\$5,227
3	ASCENSION	\$2,937	53.90%	\$79,962,174	\$5,449
4	ASSUMPTION	\$1,460	26.83%	\$24,780,537	\$5,441
5	AVOUELLES	\$813	19.91%	\$29,371,923	\$4,080
6	BEAUREGARD	\$2,001	38.09%	\$32,160,648	\$5,252
7	BIENVILLE	\$2,770	47.66%	\$15,475,579	\$5,811
8	BOSSIER	\$1,852	38.80%	\$89,190,360	\$4,774
9	CADDO	\$2,482	43.25%	\$260,635,336	\$5,739
10	CALCASIEU	\$2,563	51.49%	\$161,543,702	\$4,978
11	CALDWELL	\$1,278	24.37%	\$9,697,391	\$5,245
12	CAMERON	\$3,115	52.94%	\$11,662,234	\$5,884
13	CATAHOULA	\$1,280	25.10%	\$9,961,712	\$5,101
14	CLAIBORNE	\$1,532	29.29%	\$14,713,972	\$5,231
15	CONCORDIA	\$1,221	25.86%	\$18,581,794	\$4,723
16	DESOTO	\$2,842	47.47%	\$30,507,169	\$5,988
17	EAST BATON ROUGE	\$2,218	46.34%	\$261,688,134	\$4,786
18	EAST CARROLL	\$762	16.90%	\$8,612,312	\$4,507
19	EAST FELICIANA	\$1,459	27.46%	\$14,130,118	\$5,312
20	EVANGELINE	\$893	20.75%	\$27,286,939	\$4,304
21	FRANKLIN	\$739	17.43%	\$16,994,265	\$4,240
22	GRANT	\$761	16.22%	\$16,961,387	\$4,689
23	IBERIA	\$1,770	33.97%	\$76,375,525	\$5,209
24	IBERVILLE	\$2,511	49.56%	\$25,695,403	\$5,067
25	JACKSON	\$1,601	29.98%	\$14,319,851	\$5,339
26	JEFFERSON	\$2,497	50.99%	\$251,570,109	\$4,897
27	JEFFERSON DAVIS	\$1,574	30.43%	\$30,837,377	\$5,172
28	LAFAYETTE	\$2,106	47.19%	\$132,828,532	\$4,462
29	LAFOURCHE	\$1,891	36.62%	\$79,266,051	\$5,164
30	LASALLE	\$1,556	30.63%	\$13,286,249	\$5,081
31	LINCOLN	\$1,882	39.91%	\$31,859,393	\$4,716
32	LIVINGSTON	\$1,089	23.17%	\$91,271,591	\$4,698
33	MADISON	\$802	18.25%	\$11,194,023	\$4,392
34	MOREHOUSE	\$1,359	29.32%	\$25,123,471	\$4,634
35	NATCHITOCHE	\$1,671	33.74%	\$33,800,940	\$4,953
36	ORLEANS	\$2,045	41.53%	\$385,700,423	\$4,925
37	OUACHITA	\$2,142	38.18%	\$96,184,708	\$5,610
38	PLAQUEMINES	\$2,009	48.92%	\$19,620,910	\$4,107
39	POINTE COUPEE	\$1,985	43.23%	\$15,239,584	\$4,592
40	RAPIDES	\$2,016	39.06%	\$121,494,289	\$5,162
41	RED RIVER	\$1,698	27.47%	\$11,573,238	\$6,182
42	RICHLAND	\$1,047	22.53%	\$17,689,750	\$4,647
43	SABINE	\$1,145	24.67%	\$20,245,887	\$4,641
44	ST. BERNARD	\$2,122	42.79%	\$42,876,066	\$4,960
45	ST. CHARLES	\$2,861	55.90%	\$49,922,242	\$5,118
46	ST. HELENA	\$905	17.96%	\$7,478,552	\$5,036
47	ST. JAMES	\$3,136	56.34%	\$22,223,660	\$5,567
48	ST. JOHN THE BAPTIST	\$2,816	46.33%	\$38,984,394	\$6,078
49	ST. LANDRY	\$922	21.82%	\$66,545,256	\$4,226
50	ST. MARTIN	\$1,363	27.43%	\$42,516,694	\$4,967
51	ST. MARY	\$2,006	40.15%	\$54,175,598	\$4,998
52	ST. TAMMANY	\$2,508	41.60%	\$194,790,146	\$6,028
53	TANGIPAHOA	\$1,255	26.85%	\$86,721,555	\$4,673
54	TENSAS	\$1,186	23.36%	\$5,853,606	\$5,077
55	TERREBONNE	\$1,804	36.46%	\$98,733,907	\$4,947
56	UNION	\$978	23.55%	\$15,341,479	\$4,152
57	VERMILION	\$1,475	33.79%	\$40,231,214	\$4,365
58	VERNON	\$1,065	22.67%	\$47,122,795	\$4,699
59	WASHINGTON	\$1,075	20.77%	\$23,664,099	\$5,178
60	WEBSTER	\$1,754	35.23%	\$38,651,880	\$4,978
61	WEST BATON ROUGE	\$2,125	48.20%	\$16,845,552	\$4,410
62	WEST CARROLL	\$753	17.49%	\$11,157,360	\$4,308
63	WEST FELICIANA	\$1,390	31.35%	\$9,858,005	\$4,433
64	WINN	\$1,670	31.81%	\$15,418,969	\$5,248
65	CITY OF MONROE	\$2,116	46.63%	\$46,240,026	\$4,539
66	CITY OF BOGALUSA	\$1,344	26.71%	\$15,541,572	\$5,030
	STATE TOTAL	\$1,967	39.39%	\$3,694,169,410	\$4,992

TABLE 5 - FY 1999-2000 ALLOCATION FOR THE LAB SCHOOLS

Based on the State Average MFP Per Pupil Amount (Per Circular # 1061)

	Number of Students as of 1-Oct-98 ¹	MFP State Average Per Pupil (Circular # 1061)	Total Allocation	University Budget	Total Allocation less University Budget ²	Amount Allocated for the First 8 Months	Total Allocation for the 4 months	Monthly Payments for March thru June
	a	b	c=a*b	d	e=c-d	f	g=e-f	h=g/4
LSU Lab. School	816	\$3,025	\$2,468,784	\$2,082,421	\$386,363	\$244,676	\$141,687	\$35,422
Southern University Lab. School	586	\$3,025	\$1,772,925	\$1,527,794	\$245,131	\$137,223	\$107,908	\$26,977
TOTAL	1,402		\$4,241,709	\$3,610,215	\$631,494	\$381,899	\$249,595	\$62,399

¹Students in the Lab. schools are funded per the Minimum Foundation Program definition as approved by the State Board of Elementary and Secondary Education (SBESE).

² Amount allocated from the MFP budget

TABLE 6 - CALCULATION OF LOCAL WEALTH FACTOR (LWF) AND THE EFFORT INDEX

		Table 5 col. 9	Table 6 (grand total col. 26 x col. 3 / 1000)	col. 2 / col. 1	Table 6 (total col. 27*col. 31)	col. 3 / col. 1
Lea	School System	WEIGHTED STUDENT MEMBERSHIP	PROPERTY AND SALES CAPACITY			
			PROPERTY CAPACITY INCLUDING DEBT	PER PUPIL	SALES CAPACITY INCLUDING DEBT	PER PUPIL
		(1)	(2)	(2A)	(3)	(3A)
1	ACADIA	13,720	\$5,114,451	\$373	\$7,354,701	\$536
2	ALLEN	5,865	\$2,128,435	\$363	\$3,014,399	\$514
3	ASCENSION	19,216	\$14,148,656	\$736	\$28,877,489	\$1,503
4	ASSUMPTION	6,445	\$2,299,427	\$357	\$2,784,467	\$432
5	AVOYELLES	9,274	\$2,431,330	\$262	\$4,771,128	\$514
6	BEAUREGARD	8,047	\$4,649,543	\$578	\$5,564,836	\$692
7	BIENVILLE	3,922	\$4,562,079	\$1,163	\$2,229,019	\$568
8	BOSSIER	23,520	\$10,944,081	\$465	\$21,532,523	\$916
9	CADDO	60,221	\$31,656,924	\$526	\$53,150,299	\$883
10	CALCASIEU	41,945	\$30,357,476	\$724	\$51,159,190	\$1,220
11	CALDWELL	2,655	\$932,641	\$351	\$1,048,059	\$395
12	CAMERON	2,923	\$5,087,051	\$1,740	\$204,335	\$70
13	CATAHOULA	2,793	\$1,008,238	\$361	\$1,275,137	\$457
14	CLAIBORNE	4,243	\$2,411,721	\$568	\$2,032,656	\$479
15	CONCORDIA	5,471	\$2,590,076	\$473	\$2,537,593	\$464
16	DESOTO	7,121	\$6,697,267	\$940	\$4,819,912	\$677
17	EAST BATON ROUGE	71,719	\$64,203,710	\$895	\$87,131,951	\$1,215
18	EAST CARROLL	2,744	\$1,042,978	\$380	\$761,437	\$278
19	EAST FELICIANA	3,922	\$1,864,480	\$475	\$1,769,136	\$451
20	EVANGELINE	8,926	\$3,925,679	\$440	\$3,983,583	\$446
21	FRANKLIN	5,627	\$1,657,892	\$295	\$2,687,780	\$478
22	GRANT	5,139	\$1,076,603	\$209	\$1,385,038	\$270
23	IBERIA	20,338	\$8,042,906	\$395	\$15,681,853	\$771
24	IBERVILLE	7,232	\$9,475,215	\$1,310	\$8,792,725	\$1,216
25	JACKSON	3,825	\$1,865,028	\$488	\$1,857,918	\$486
26	JEFFERSON	71,061	\$63,446,531	\$893	\$116,370,428	\$1,638
27	JEFFERSON DAVIS	8,503	\$3,763,133	\$443	\$5,097,493	\$600
28	LAFAYETTE	37,976	\$22,727,224	\$598	\$55,761,521	\$1,468
29	LAFOURCHE	20,499	\$9,910,919	\$483	\$15,173,844	\$740
30	LASALLE	3,562	\$1,541,499	\$433	\$2,097,919	\$589
31	LINCOLN	8,731	\$5,155,256	\$590	\$7,787,291	\$892
32	LIVINGSTON	23,812	\$3,860,980	\$162	\$10,660,400	\$448
33	MADISON	3,707	\$1,556,214	\$420	\$1,423,524	\$384
34	MOREHOUSE	7,725	\$3,961,807	\$513	\$4,825,689	\$625
35	NATCHITOCHE	9,236	\$3,858,317	\$418	\$6,911,120	\$748
36	ORLEANS	102,520	\$61,853,074	\$603	\$93,350,833	\$911
37	OUACHITA	21,898	\$10,194,980	\$466	\$14,796,315	\$676
38	PLAQUEMINES	6,497	\$17,503,504	\$2,694	\$9,553,223	\$1,470
39	POINTE COUPEE	5,046	\$7,607,197	\$1,508	\$3,266,781	\$647
40	RAPIDES	31,155	\$14,421,769	\$463	\$27,509,961	\$883
41	RED RIVER	2,826	\$1,047,127	\$371	\$1,007,842	\$357
42	RICHLAND	5,423	\$1,961,341	\$362	\$2,592,174	\$478
43	SABINE	6,321	\$2,578,908	\$408	\$3,643,833	\$576
44	ST. BERNARD	11,493	\$7,390,340	\$643	\$10,831,290	\$942
45	ST. CHARLES	12,429	\$25,310,998	\$2,036	\$17,732,403	\$1,427
46	ST. HELENA	2,409	\$1,060,546	\$440	\$732,916	\$304
47	ST. JAMES	5,676	\$8,725,912	\$1,537	\$5,868,358	\$1,034
48	ST. JOHN THE BAPTIST	9,567	\$6,087,714	\$636	\$9,640,262	\$1,008
49	ST. LANDRY	21,954	\$9,262,619	\$422	\$11,504,384	\$524
50	ST. MARTIN	11,706	\$3,794,837	\$324	\$6,613,297	\$565
51	ST. MARY	14,509	\$9,641,339	\$665	\$11,452,608	\$789
52	ST. TAMMANY	43,147	\$17,693,677	\$410	\$37,315,054	\$865
53	TANGIPAHOA	24,847	\$7,243,724	\$292	\$16,724,142	\$673
54	TENSAS	1,938	\$1,257,412	\$649	\$717,526	\$370
55	TERREBONNE	27,578	\$12,710,328	\$461	\$24,771,441	\$898
56	UNION	5,080	\$2,362,764	\$465	\$2,887,695	\$568
57	VERMILION	12,388	\$7,166,472	\$579	\$8,710,202	\$703
58	VERNON	13,169	\$3,088,764	\$235	\$5,995,453	\$455
59	WASHINGTON	6,763	\$1,711,734	\$253	\$2,705,111	\$400
60	WEBSTER	10,057	\$4,454,546	\$443	\$7,388,461	\$735
61	WEST BATON ROUGE	5,358	\$6,211,844	\$1,159	\$6,023,047	\$1,124
62	WEST CARROLL	3,694	\$1,289,769	\$349	\$1,506,333	\$408
63	WEST FELICIANA	3,264	\$12,287,182	\$3,764	\$2,479,024	\$759
64	WINN	4,189	\$1,689,771	\$403	\$2,627,522	\$627
65	CITY OF MONROE	13,699	\$9,643,374	\$704	\$16,557,769	\$1,209
66	CITY OF BOGALUSA	4,860	\$1,593,666	\$328	\$3,449,182	\$710
STATE TOTAL		993,123	\$618,802,999	\$623	\$912,470,835	\$919

TABLE 6 LWF: *Continued --*

School System	Includes state and federal taxes in lieu of & 50% of earnings from 16th section and from other real estate					
	ADD IN OTHER REVENUES (3B)	PER PUPIL (3C)	COMBINED CAPACITY INCLUDING DEBT (4)	PER PUPIL (5)	FISCAL CAPACITY INDEX LWF (6)	RANK OF LWF (6A)
ACADIA	\$374,302	\$27	\$12,843,454	\$936	0.593117	48
ALLEN	\$99,277	\$17	\$5,242,111	\$894	0.566310	51
ASCENSION	\$182,892	\$10	\$43,209,037	\$2,249	1.424680	8
ASSUMPTION	\$149,165	\$23	\$5,233,059	\$812	0.514465	55
AVOYELLES	\$327,841	\$35	\$7,530,299	\$812	0.514439	56
BEAUREGARD	\$279,302	\$35	\$10,493,681	\$1,304	0.826197	28
BIENVILLE	\$139,176	\$35	\$6,930,274	\$1,767	1.119594	15
BOSSIER	\$671,371	\$29	\$33,147,975	\$1,409	0.892938	23
CADDO	\$2,375,473	\$39	\$87,182,696	\$1,448	0.917236	22
CALCASIEU	\$1,085,721	\$26	\$82,602,387	\$1,969	1.247691	13
CALDWELL	\$78,523	\$30	\$2,059,223	\$776	0.491339	59
CAMERON	\$524,339	\$179	\$5,815,725	\$1,990	1.260533	12
CATAHOULA	\$89,799	\$32	\$2,373,174	\$850	0.538382	53
CLAIBORNE	\$199,822	\$47	\$4,644,199	\$1,095	0.693526	37
CONCORDIA	\$162,279	\$30	\$5,289,948	\$967	0.612644	46
DESOTO	\$293,135	\$41	\$11,810,314	\$1,658	1.050750	17
EAST BATON ROUGE	\$3,693,754	\$52	\$155,029,415	\$2,162	1.369559	10
EAST CARROLL	\$88,835	\$32	\$1,893,250	\$690	0.437181	63
EAST FELICIANA	\$78,067	\$20	\$3,711,683	\$946	0.599674	47
EVANGELINE	\$245,312	\$27	\$8,154,574	\$914	0.578842	50
FRANKLIN	\$77,901	\$14	\$4,423,573	\$786	0.498055	58
GRANT	\$441,419	\$86	\$2,903,060	\$565	0.357889	66
IBERIA	\$576,815	\$28	\$24,301,574	\$1,195	0.757036	33
IBERVILLE	\$150,357	\$21	\$18,418,297	\$2,547	1.613683	6
JACKSON	\$131,725	\$34	\$3,854,671	\$1,008	0.638437	43
JEFFERSON	\$1,995,294	\$28	\$181,812,253	\$2,559	1.621032	5
JEFFERSON DAVIS	\$305,170	\$36	\$9,165,796	\$1,078	0.682977	38
LAFAYETTE	\$2,014,127	\$53	\$80,502,872	\$2,120	1.343088	11
LAFOURCHE	\$1,132,082	\$55	\$26,216,845	\$1,279	0.810301	29
LASALLE	\$80,205	\$23	\$3,719,623	\$1,044	0.661657	41
LINCOLN	\$286,167	\$33	\$13,228,714	\$1,515	0.959977	20
LIVINGSTON	\$616,424	\$26	\$15,137,804	\$636	0.402784	65
MADISON	\$71,511	\$19	\$3,051,249	\$823	0.521554	54
MOREHOUSE	\$478,620	\$62	\$9,266,116	\$1,199	0.759957	32
NATCHITOCHE	\$514,521	\$56	\$11,283,958	\$1,222	0.774054	30
ORLEANS	\$3,491,664	\$34	\$158,695,571	\$1,548	0.980739	19
OUACHITA	\$904,915	\$41	\$25,896,210	\$1,183	0.749249	34
PLAQUEMINES	\$250,476	\$39	\$27,307,203	\$4,203	2.662956	2
POINTE COUPEE	\$156,286	\$31	\$11,030,264	\$2,186	1.384904	9
RAPIDES	\$1,168,275	\$38	\$43,100,005	\$1,383	0.876510	25
RED RIVER	\$48,281	\$17	\$2,103,250	\$744	0.471597	61
RICHLAND	\$221,286	\$41	\$4,774,801	\$880	0.557833	52
SABINE	\$166,980	\$26	\$6,389,721	\$1,011	0.640470	42
ST. BERNARD	\$370,609	\$32	\$18,592,239	\$1,618	1.024950	18
ST. CHARLES	\$285,416	\$23	\$43,328,817	\$3,486	2.208719	3
ST. HELENA	\$35,454	\$15	\$1,828,916	\$759	0.480974	60
ST. JAMES	\$92,141	\$16	\$14,686,411	\$2,588	1.639412	4
ST. JOHN THE BAPTIST	\$216,081	\$23	\$15,944,057	\$1,667	1.055862	16
ST. LANDRY	\$692,328	\$32	\$21,459,331	\$977	0.619303	44
ST. MARTIN	\$503,807	\$43	\$10,911,941	\$932	0.590627	49
ST. MARY	\$581,103	\$40	\$21,675,050	\$1,494	0.946526	21
ST. TAMMANY	\$1,781,976	\$41	\$56,790,707	\$1,316	0.833920	27
TANGIPAHOA	\$112,892	\$5	\$24,080,758	\$969	0.614031	45
TENSAS	\$66,778	\$34	\$2,041,716	\$1,053	0.667385	40
TERREBONNE	\$634,484	\$23	\$38,116,253	\$1,382	0.875686	26
UNION	\$145,248	\$29	\$5,395,707	\$1,062	0.672960	39
VERMILION	\$1,549,849	\$125	\$17,426,523	\$1,407	0.891304	24
VERNON	\$496,147	\$38	\$9,580,364	\$728	0.460934	62
WASHINGTON	\$147,404	\$22	\$4,564,249	\$675	0.427576	64
WEBSTER	\$438,774	\$44	\$12,281,781	\$1,221	0.773762	31
WEST BATON ROUGE	\$208,572	\$39	\$12,443,463	\$2,322	1.471419	7
WEST CARROLL	\$117,803	\$32	\$2,913,905	\$789	0.499715	57
WEST FELICIANA	\$58,979	\$18	\$14,825,185	\$4,542	2.877517	1
WINN	\$381,279	\$91	\$4,698,572	\$1,122	0.710601	35
CITY OF MONROE	\$538,636	\$39	\$26,739,779	\$1,952	1.236704	14
CITY OF BOGALUSA	\$339,110	\$70	\$5,381,958	\$1,107	0.701630	36
STATE TOTAL	\$36,213,756	\$36	\$1,567,487,590	\$1,578	1.000000	

TABLE 6 Effort Index: *Continued* --

School System	Table 6 col. 26	Table 6 col. 23	col. 7A / col. 1	Table 6 col. 27	table 6 col. 30	col. 8A / col. 1	table 6a col. 3b	col. 9 / col. 1
	PROPERTY AVG MILLAGE INCLUDING DEBT	PROPERTY REVENUE INCLUDING DEBT	PER PUPIL	SALES TAX RATE INCLUDING DEBT	SALES REVENUE INCLUDING DEBT	PER PUPIL	ADD IN OTHER REVENUES	PER PUPIL
	(7)	(7A)	(7B)	(8)	(8A)	(8B)	(9)	(9a)
ACADIA	34.33	\$4,320,502	\$315	1.00%	\$4,251,272	\$310	\$374,302	27
ALLEN	49.98	\$2,617,694	\$446	2.00%	\$3,484,854	\$594	\$99,277	17
ASCENSION	52.35	\$18,224,308	\$948	2.00%	\$33,384,380	\$1,737	\$182,892	10
ASSUMPTION	43.76	\$2,475,697	\$384	2.50%	\$4,023,796	\$624	\$149,165	23
AVOYELLES	23.14	\$1,384,569	\$149	1.50%	\$4,136,816	\$446	\$327,841	35
BEAUREGARD	48.41	\$5,538,755	\$688	2.00%	\$6,433,336	\$799	\$279,302	35
BIENVILLE	41.51	\$4,659,243	\$1,188	2.00%	\$2,576,901	\$657	\$139,176	35
BOSSIER	56.67	\$15,260,265	\$649	1.50%	\$18,669,818	\$794	\$671,371	29
CADDO	82.50	\$64,261,146	\$1,067	1.50%	\$46,084,074	\$765	\$2,375,473	39
CALCASIEU	30.73	\$22,952,580	\$547	2.00%	\$59,143,572	\$1,410	\$1,085,721	26
CALDWELL	46.76	\$1,073,078	\$404	2.00%	\$1,211,629	\$456	\$78,523	30
CAMERON	45.13	\$5,649,421	\$1,933	0.00%	\$0	\$0	\$524,339	179
CATAHOULA	37.74	\$936,207	\$335	2.00%	\$1,474,147	\$528	\$89,799	32
CLAIBORNE	29.67	\$1,760,583	\$415	2.00%	\$2,349,891	\$554	\$199,822	47
CONCORDIA	26.81	\$1,708,800	\$312	2.00%	\$2,933,633	\$536	\$162,279	30
DESOTO	52.28	\$8,615,977	\$1,210	2.00%	\$5,572,153	\$782	\$293,135	41
EAST BATON ROUGE	42.66	\$67,387,307	\$940	1.41%	\$71,015,058	\$990	\$3,693,754	52
EAST CARROLL	10.38	\$266,422	\$97	2.50%	\$1,100,342	\$401	\$88,835	32
EAST FELICIANA	38.29	\$1,756,810	\$448	2.00%	\$2,045,244	\$522	\$78,067	20
EVANGELINE	32.23	\$3,113,582	\$349	1.00%	\$2,302,649	\$258	\$245,312	27
FRANKLIN	12.77	\$520,977	\$93	1.50%	\$2,330,445	\$414	\$77,901	14
GRANT	56.96	\$1,509,039	\$294	1.00%	\$800,600	\$156	\$441,419	86
IBERIA	36.59	\$7,242,100	\$356	2.00%	\$18,129,310	\$891	\$576,815	28
IBERVILLE	31.88	\$7,433,770	\$1,028	1.67%	\$8,487,775	\$1,174	\$150,357	21
JACKSON	34.51	\$1,583,722	\$414	2.40%	\$2,577,458	\$674	\$131,725	34
JEFFERSON	13.59	\$21,211,468	\$299	2.00%	\$134,532,287	\$1,893	\$1,995,294	28
JEFFERSON DAVIS	34.39	\$3,184,118	\$374	2.00%	\$5,893,055	\$693	\$305,170	36
LAFAYETTE	33.51	\$18,742,103	\$494	1.50%	\$48,348,140	\$1,273	\$2,014,127	53
LAFOURCHE	42.44	\$10,350,021	\$505	2.00%	\$17,542,016	\$856	\$1,132,082	55
LASALLE	41.22	\$1,563,573	\$439	2.00%	\$2,425,340	\$681	\$80,205	23
LINCOLN	44.76	\$5,677,861	\$650	1.50%	\$6,751,986	\$773	\$286,167	33
LIVINGSTON	53.96	\$5,126,783	\$215	2.50%	\$15,405,203	\$647	\$616,424	26
MADISON	9.44	\$361,468	\$98	1.50%	\$1,234,269	\$333	\$71,511	19
MOREHOUSE	27.74	\$2,704,197	\$350	1.50%	\$4,184,123	\$542	\$478,620	62
NATCHITOCHE	51.58	\$4,897,292	\$530	1.50%	\$5,992,301	\$649	\$514,521	56
ORLEANS	49.77	\$75,749,391	\$739	1.50%	\$80,940,029	\$790	\$3,491,664	34
OUACHITA	40.51	\$10,162,055	\$464	3.00%	\$25,658,349	\$1,172	\$904,915	41
PLAQUEMINES	14.94	\$6,433,587	\$990	2.00%	\$11,044,188	\$1,700	\$250,476	39
POINTE COUPEE	23.40	\$4,380,576	\$868	1.00%	\$1,888,313	\$374	\$156,286	31
RAPIDES	63.22	\$22,435,732	\$720	1.50%	\$23,852,567	\$766	\$1,168,275	38
RED RIVER	76.28	\$1,965,451	\$696	2.00%	\$1,165,135	\$412	\$48,281	17
RICHLAND	31.42	\$1,516,586	\$280	1.50%	\$2,247,550	\$414	\$221,286	41
SABINE	42.89	\$2,721,764	\$431	1.00%	\$2,106,262	\$333	\$166,980	26
ST. BERNARD	30.00	\$5,455,771	\$475	2.00%	\$12,521,722	\$1,090	\$370,609	32
ST. CHARLES	54.83	\$34,150,933	\$2,748	2.00%	\$20,499,888	\$1,649	\$285,416	23
ST. HELENA	17.65	\$460,529	\$191	2.00%	\$847,302	\$352	\$35,454	15
ST. JAMES	37.07	\$7,959,954	\$1,402	2.00%	\$6,784,229	\$1,195	\$92,141	16
ST. JOHN THE BAPTIST	44.74	\$6,701,392	\$700	2.00%	\$11,144,812	\$1,165	\$216,081	23
ST. LANDRY	31.50	\$7,178,934	\$327	1.00%	\$6,649,933	\$303	\$692,328	32
ST. MARTIN	37.62	\$3,513,035	\$300	2.00%	\$7,645,430	\$653	\$503,807	43
ST. MARY	40.40	\$9,583,297	\$661	1.75%	\$11,585,008	\$798	\$581,103	40
ST. TAMMANY	85.02	\$37,014,699	\$858	2.00%	\$43,138,791	\$1,000	\$1,781,976	41
TANGIPAHOA	21.54	\$3,839,999	\$155	2.00%	\$19,334,268	\$778	\$112,892	5
TENSAS	20.14	\$623,118	\$321	1.00%	\$414,755	\$214	\$66,778	34
TERREBONNE	17.86	\$5,585,262	\$203	2.08%	\$29,783,004	\$1,080	\$634,484	23
UNION	16.00	\$930,265	\$183	1.00%	\$1,669,188	\$329	\$145,248	29
VERMILION	39.76	\$7,010,981	\$566	1.00%	\$5,034,799	\$406	\$1,549,849	125
VERNON	42.83	\$3,255,272	\$247	2.00%	\$6,931,159	\$526	\$496,147	38
WASHINGTON	38.93	\$1,639,816	\$242	2.00%	\$3,127,296	\$462	\$147,404	22
WEBSTER	42.30	\$4,636,699	\$461	2.00%	\$8,541,573	\$849	\$438,774	44
WEST BATON ROUGE	34.27	\$5,237,850	\$978	1.00%	\$3,481,530	\$650	\$208,572	39
WEST CARROLL	25.04	\$794,668	\$215	1.00%	\$870,713	\$236	\$117,803	32
WEST FELICIANA	22.55	\$6,817,817	\$2,089	2.00%	\$2,865,924	\$878	\$58,979	18
WINN	35.75	\$1,486,275	\$355	2.00%	\$3,037,598	\$725	\$381,279	91
CITY OF MONROE	49.17	\$11,668,120	\$852	1.00%	\$9,570,965	\$699	\$538,636	39
CITY OF BOGALUSA	46.38	\$1,818,908	\$374	1.00%	\$1,993,747	\$410	\$339,110	70
STATE TOTAL	40.64	\$618,800,174	\$623	1.73%	\$913,203,900	\$920	\$36,213,756	\$36

TABLE 6 Effort Index: *Continued* --

	(col. 7a + 8a + 9)	col. 10/ col. 1	col. 10A / col. 5	Rank Effort
School System	ALL REVENUES (INCLUDING DEBT)	PER PUPIL	EFFORT INDEX	RANK
	(10)	(10A)	(11)	(11A)
ACADIA	\$8,946,076	\$652	0.696552	56
ALLEN	\$6,201,825	\$1,057	1.183077	10
ASCENSION	\$51,791,580	\$2,695	1.198632	9
ASSUMPTION	\$6,648,658	\$1,032	1.270517	6
AVOYELLES	\$5,849,226	\$631	0.776750	51
BEAUREGARD	\$12,251,393	\$1,522	1.167505	11
BIENVILLE	\$7,375,320	\$1,881	1.064218	23
BOSSIER	\$34,601,454	\$1,471	1.043850	28
CADDO	\$112,720,693	\$1,872	1.292925	5
CALCASIEU	\$83,181,873	\$1,983	1.007018	33
CALDWELL	\$2,363,230	\$890	1.147634	12
CAMERON	\$6,173,760	\$2,112	1.061567	24
CATAHOULA	\$2,500,153	\$895	1.053510	25
CLAIBORNE	\$4,310,296	\$1,016	0.928103	40
CONCORDIA	\$4,804,712	\$878	0.908269	42
DESOTO	\$14,481,265	\$2,034	1.226152	8
EAST BATON ROUGE	\$142,096,119	\$1,981	0.916572	41
EAST CARROLL	\$1,455,599	\$531	0.768833	53
EAST FELICIANA	\$3,880,121	\$989	1.045389	26
EVANGELINE	\$5,661,543	\$634	0.694279	57
FRANKLIN	\$2,929,323	\$521	0.662206	59
GRANT	\$2,751,058	\$535	0.947634	38
IBERIA	\$25,948,225	\$1,276	1.067757	22
IBERVILLE	\$16,071,902	\$2,222	0.872604	43
JACKSON	\$4,292,905	\$1,122	1.113688	15
JEFFERSON	\$157,739,049	\$2,220	0.867592	44
JEFFERSON DAVIS	\$9,382,343	\$1,103	1.023628	29
LAFAYETTE	\$69,104,370	\$1,820	0.858410	45
LAFOURCHE	\$29,024,119	\$1,416	1.107074	17
LASALLE	\$4,069,118	\$1,142	1.093965	19
LINCOLN	\$12,716,014	\$1,456	0.961245	37
LIVINGSTON	\$21,148,410	\$888	1.397071	4
MADISON	\$1,667,248	\$450	0.546411	64
MOREHOUSE	\$7,366,940	\$954	0.795034	48
NATCHITOCHE	\$11,404,114	\$1,235	1.010649	30
ORLEANS	\$160,181,084	\$1,562	1.009361	32
OUACHITA	\$36,725,319	\$1,677	1.418182	3
PLAQUEMINES	\$17,728,251	\$2,729	0.649217	61
POINTE COUPEE	\$6,425,175	\$1,273	0.582501	63
RAPIDES	\$47,456,574	\$1,523	1.101075	18
RED RIVER	\$3,178,867	\$1,125	1.511406	1
RICHLAND	\$3,985,422	\$735	0.834675	46
SABINE	\$4,995,006	\$790	0.781725	49
ST. BERNARD	\$18,348,102	\$1,596	0.986870	35
ST. CHARLES	\$54,936,237	\$4,420	1.267892	7
ST. HELENA	\$1,343,285	\$558	0.734463	54
ST. JAMES	\$14,836,324	\$2,614	1.010207	31
ST. JOHN THE BAPTIST	\$18,062,285	\$1,888	1.132852	13
ST. LANDRY	\$14,521,195	\$661	0.676686	58
ST. MARTIN	\$11,662,272	\$996	1.068761	21
ST. MARY	\$21,749,408	\$1,499	1.003427	34
ST. TAMMANY	\$81,935,466	\$1,899	1.442764	2
TANGIPAHOA	\$23,287,159	\$937	0.967043	36
TENSAS	\$1,104,651	\$570	0.541040	65
TERREBONNE	\$36,002,750	\$1,306	0.944557	39
UNION	\$2,744,701	\$540	0.508680	66
VERMILION	\$13,595,629	\$1,098	0.780172	50
VERNON	\$10,682,578	\$811	1.115050	14
WASHINGTON	\$4,914,516	\$727	1.076742	20
WEBSTER	\$13,617,046	\$1,354	1.108716	16
WEST BATON ROUGE	\$8,927,952	\$1,666	0.717482	55
WEST CARROLL	\$1,783,184	\$483	0.611954	62
WEST FELICIANA	\$9,742,720	\$2,985	0.657172	60
WINN	\$4,905,152	\$1,171	1.043965	27
CITY OF MONROE	\$21,777,721	\$1,590	0.814431	47
CITY OF BOGALUSA	\$4,151,765	\$854	0.771422	52
STATE TOTAL	\$1,568,217,830	\$1,579	1.000469	

Table 7 - Oct 1, 1999 MFP Student Membership

LEA	School System	GRADE LEVELS										
		Infants	Pre-School	K	1	2	3	4	5	6	7	8
1	Acadia Parish	35	40	778	835	796	773	794	799	785	793	716
2	Allen Parish	-	20	345	361	357	354	382	317	372	323	319
3	Ascension Parish	30	111	1,292	1,262	1,117	1,232	1,082	1,127	1,117	1,142	1,060
4	Assumption Parish	19	161	284	390	382	340	341	404	375	366	294
5	Avoyelles Parish	23	54	593	576	507	585	534	505	577	554	447
6	Beauregard Parish	-	105	472	534	460	484	488	476	472	464	467
7	Bienville Parish	-	23	179	215	234	221	200	192	220	240	220
8	Bossier Parish	-	131	1,447	1,534	1,497	1,486	1,505	1,362	1,546	1,482	1,553
9	Caddo Parish	-	285	3,461	3,636	3,630	3,771	3,475	3,278	3,518	3,632	3,568
10	Calcasieu Parish	-	332	2,624	2,660	2,492	2,445	2,503	2,386	2,453	2,463	2,408
11	Caldwell Parish	-	35	134	172	151	158	141	144	130	161	148
12	Cameron Parish	-	16	146	134	162	137	167	161	172	157	160
13	Catahoula Parish	-	8	157	158	160	187	155	141	141	102	174
14	Claiborne Parish	11	48	213	231	220	250	232	214	228	233	227
15	Concordia Parish	22	37	322	355	333	295	329	319	313	330	279
16	DeSoto Parish	-	45	385	411	394	391	401	398	421	418	367
17	E. Baton Rouge Parish	-	160	4,158	4,522	4,259	3,947	3,836	3,880	4,300	4,048	4,076
18	East Carroll Parish	-	12	172	177	170	181	142	148	127	156	118
19	East Feliciana Parish	-	11	208	243	217	183	221	190	228	204	198
20	Evangeline Parish	21	54	483	605	502	516	587	513	458	528	399
21	Franklin Parish	17	42	307	298	328	315	317	288	367	296	294
22	Grant Parish	10	47	274	297	304	315	278	293	292	302	256
23	Iberia Parish	39	116	1,070	1,237	1,202	1,190	1,100	1,083	1,061	1,215	1,141
24	Iberville Parish	-	21	363	484	410	421	375	352	381	416	397
25	Jackson Parish	14	15	204	198	204	203	219	172	230	235	218
26	Jefferson Parish	-	247	3,764	4,424	4,210	4,194	4,308	4,171	4,280	4,346	3,779
27	Jefferson Davis Parish	12	55	473	495	471	448	448	476	462	465	426
28	Lafayette Parish	89	110	2,240	2,324	2,207	2,347	2,450	2,477	2,526	2,335	2,345
29	Lafourche Parish	85	122	1,059	1,217	1,220	1,241	1,201	1,150	1,166	1,228	1,344
30	LaSalle Parish	-	9	182	223	191	206	199	184	205	196	217
31	Lincoln Parish	-	33	585	524	539	490	489	509	536	543	496
32	Livingston Parish	-	69	1,544	1,649	1,572	1,541	1,523	1,512	1,559	1,561	1,568
33	Madison Parish	9	12	231	247	205	200	193	184	214	214	195
34	Morehouse Parish	27	67	478	507	468	480	443	419	407	468	321
35	Natchitoches Parish	20	89	570	567	504	532	494	577	523	564	485
36	Orleans Parish	-	206	5,068	8,169	6,670	6,616	6,197	6,000	6,281	6,113	5,728
37	Ouachita Parish	62	108	1,341	1,412	1,313	1,334	1,319	1,342	1,303	1,389	1,369
38	Plaquemines Parish	-	3	362	370	372	372	349	338	363	346	355
39	Pointe Coupee Parish	-	24	250	279	273	257	242	271	248	283	240
40	Rapides Parish	72	152	1,887	1,883	1,730	1,700	1,638	1,555	1,536	1,788	1,686
41	Red River Parish	-	9	138	178	140	154	136	126	145	164	175
42	Richland Parish	9	67	272	300	309	307	293	244	266	260	250
43	Sabine Parish	18	39	293	290	340	385	330	336	333	352	354
44	St. Bernard Parish	-	64	551	697	638	689	702	690	712	720	624
45	St. Charles Parish	32	58	838	743	696	774	747	694	714	779	741
46	St. Helena Parish	-	7	129	120	106	134	109	107	121	139	117
47	St. James Parish	24	42	286	353	296	300	301	310	296	299	268
48	St. John the Baptist Parish	54	28	508	523	505	552	538	533	481	516	449
49	St. Landry Parish	63	167	1,272	1,256	1,245	1,237	1,195	1,249	1,198	1,240	1,020
50	St. Martin Parish	38	67	637	639	692	661	672	680	655	656	595
51	St. Mary Parish	37	59	779	930	851	880	836	862	823	913	806
52	St. Tammany Parish	-	234	2,115	2,734	2,362	2,405	2,550	2,479	2,626	2,639	2,620
53	Tangipahoa Parish	-	134	1,364	1,553	1,459	1,399	1,421	1,306	1,302	1,444	1,327
54	Tensas Parish	-	13	66	64	71	64	71	86	66	101	71
55	Terrebonne Parish	44	145	1,512	1,713	1,472	1,615	1,540	1,515	1,532	1,624	1,645
56	Union Parish	-	31	300	329	303	277	314	269	263	309	255
57	Vermilion Parish	54	102	649	706	663	719	740	681	714	735	714
58	Vernon Parish	48	130	947	947	833	851	852	780	793	780	682
59	Washington Parish	-	59	358	360	334	315	343	299	311	294	330
60	Webster Parish	-	40	600	567	556	538	559	616	565	597	574
61	W. Baton Rouge Parish	-	-	294	286	271	270	309	320	300	274	272
62	West Carroll Parish	15	29	165	226	201	203	195	194	209	197	200
63	West Feliciana Parish	-	14	166	213	166	159	180	184	165	177	186
64	Winn Parish	11	18	260	227	219	219	230	203	235	270	222
65	City of Monroe	34	70	915	871	857	835	846	801	790	887	715
66	City of Bogalusa	-	47	288	245	255	219	204	202	203	248	226
	State Totals	1,098	4,908	55,807	62,885	58,273	58,499	57,510	56,073	57,711	58,713	55,496

Note: Based upon 1-Oct-99 reported SIS enrollment, excluding Pre-Kindergarten (Grade 24); students reaching age 22 before the first day of class; and students at excluded Site Codes (e.g., LSU and Southern University Lab. schools and Type II Charter Schools).

Table 7: Continued --

LEA	School System	GRADE LEVELS						Oct. 1, 1999 LEA Total	Oct. 1, 1998 LEA Total ADJUSTED	Membership Change	
		9	10	11	12	13	14				Ungraded
1	Acadia Parish	781	633	581	553			329	10,021	10,309	(288)
2	Allen Parish	331	264	225	244			29	4,243	4,262	(19)
3	Ascension Parish	1,273	1,031	921	803			76	14,676	14,530	146
4	Assumption Parish	411	298	222	203			64	4,554	4,597	(43)
5	Avoyelles Parish	758	475	427	424			160	7,199	7,270	(71)
6	Beauregard Parish	461	447	403	354			37	6,124	6,142	(18)
7	Bienville Parish	211	177	141	157			33	2,663	2,797	(134)
8	Bossier Parish	1,466	1,304	1,257	1,111			-	18,681	18,522	159
9	Caddo Parish	4,201	3,553	2,826	2,583			-	45,417	46,293	(876)
10	Calcasieu Parish	2,833	2,428	2,191	2,002			230	32,450	33,080	(630)
11	Caldwell Parish	176	97	100	94			8	1,849	1,951	(102)
12	Cameron Parish	150	127	144	136			13	1,982	2,071	(89)
13	Catahoula Parish	168	142	118	115			27	1,953	2,040	(87)
14	Claiborne Parish	176	199	166	162			3	2,813	2,887	(74)
15	Concordia Parish	286	257	207	200			50	3,934	4,049	(115)
16	DeSoto Parish	501	315	318	273			57	5,095	5,149	(54)
17	E. Baton Rouge Parish	4,576	4,107	3,522	3,145			2,142	54,678	55,438	(760)
18	East Carroll Parish	157	122	107	94			28	1,911	1,962	(51)
19	East Feliciana Parish	222	202	154	152			27	2,660	2,765	(105)
20	Evangeline Parish	579	371	329	285			110	6,340	6,676	(336)
21	Franklin Parish	333	294	218	216			78	4,008	4,107	(99)
22	Grant Parish	320	239	232	158			-	3,617	3,687	(70)
23	Iberia Parish	1,203	892	845	789			480	14,663	15,030	(367)
24	Iberville Parish	495	362	294	257			43	5,071	5,260	(189)
25	Jackson Parish	223	197	155	163			32	2,682	2,718	(36)
26	Jefferson Parish	4,444	3,565	2,982	2,657			-	51,371	53,052	(1,681)
27	Jefferson Davis Parish	539	421	381	370			20	5,962	6,092	(130)
28	Lafayette Parish	2,538	2,215	1,861	1,703			-	29,767	30,479	(712)
29	Lafourche Parish	1,099	1,166	1,071	982			-	15,351	15,713	(362)
30	LaSalle Parish	229	197	172	155			50	2,615	2,883	(268)
31	Lincoln Parish	608	501	441	380			81	6,755	6,765	(10)
32	Livingston Parish	1,649	1,470	1,215	996			-	19,428	19,185	243
33	Madison Parish	181	173	131	135			25	2,549	2,576	(27)
34	Morehouse Parish	400	297	286	281			73	5,422	5,582	(160)
35	Natchitoches Parish	722	395	397	335			51	6,825	6,954	(129)
36	Orleans Parish	6,466	5,477	4,853	4,472			-	78,316	79,704	(1,388)
37	Ouachita Parish	1,419	1,218	928	793			496	17,146	17,361	(215)
38	Plaquemines Parish	442	370	303	250			182	4,777	4,957	(180)
39	Pointe Coupee Parish	304	215	208	207			18	3,319	3,414	(95)
40	Rapides Parish	2,108	1,894	1,558	1,342			1,008	23,537	23,561	(24)
41	Red River Parish	154	133	114	106			-	1,872	1,960	(88)
42	Richland Parish	262	204	169	212			383	3,807	3,873	(66)
43	Sabine Parish	396	318	230	279			69	4,362	4,438	(76)
44	St. Bernard Parish	751	591	580	577			59	8,645	8,871	(226)
45	St. Charles Parish	952	689	671	615			12	9,755	9,914	(159)
46	St. Helena Parish	145	71	93	82			5	1,485	1,461	24
47	St. James Parish	357	304	260	279			17	3,992	4,185	(193)
48	St. John the Baptist Parish	563	493	318	353			-	6,414	6,478	(64)
49	St. Landry Parish	1,324	1,052	899	882			447	15,746	16,016	(270)
50	St. Martin Parish	793	569	507	422			276	8,559	8,617	(58)
51	St. Mary Parish	985	777	676	626			-	10,840	11,083	(243)
52	St. Tammany Parish	2,962	2,385	2,146	2,055			-	32,312	32,338	(26)
53	Tangipahoa Parish	1,682	1,473	1,150	1,108			435	18,557	18,649	(92)
54	Tensas Parish	81	78	66	65			190	1,153	1,215	(62)
55	Terrebonne Parish	1,618	1,389	1,321	1,162			112	19,959	20,360	(401)
56	Union Parish	252	252	235	229			77	3,695	3,697	(2)
57	Vermilion Parish	736	596	639	599			169	9,216	9,377	(161)
58	Vernon Parish	694	608	549	520			15	10,029	10,305	(276)
59	Washington Parish	350	315	290	245			367	4,570	4,578	(8)
60	Webster Parish	687	572	461	467			365	7,764	7,953	(189)
61	W. Baton Rouge Parish	316	323	271	250			64	3,820	3,918	(98)
62	West Carroll Parish	201	192	150	185			28	2,590	2,604	(14)
63	West Feliciana Parish	176	164	139	131			4	2,224	2,205	19
64	Winn Parish	234	208	166	163			53	2,938	3,063	(125)
65	City of Monroe	891	648	528	500			-	10,188	10,250	(62)
66	City of Bogalusa	239	179	193	162			180	3,090	3,247	(157)
	State Totals	63,240	52,690	45,711	42,005			9,387	740,006	752,525	(12,519)

Note: Based upon 1-Oct-99 reported SIS enrollment, excluding Pre-Kindergarten (Grade 24); students reaching age 22 before the first day of class; and students at excluded Site Codes (e.g., LSU and Southern University Lab. schools and Type II Charter Schools).

TABLE 8 - 1998-99 LOCAL SCHOOL SYSTEMS TAX DATA

	La. Tax comm.	La. Tax comm.	col. 1 - col. 2
	1998 ASSESSED PROPERTY VALUE		
School System	TOTAL ASSESSED PROPERTY VALUE	ASSESSED HOMESTEAD EXEMPTION	NET ASSESSED TAXABLE PROPERTY
	(1)	(2)	(3)
ACADIA	\$174,291,900	\$48,444,180	\$125,847,720
ALLEN	\$71,213,800	\$18,840,900	\$52,372,900
ASCENSION	\$440,432,570	\$92,286,510	\$348,146,060
ASSUMPTION	\$78,403,881	\$21,823,501	\$56,580,380
AVOUELLES	\$99,678,520	\$39,852,480	\$59,826,040
BEAUREGARD	\$145,444,240	\$31,036,199	\$114,408,041
BIENVILLE	\$123,423,760	\$11,167,890	\$112,255,870
BOSSIER	\$384,390,690	\$115,097,350	\$269,293,340
CADDO	\$1,053,910,790	\$274,951,040	\$778,959,750
CALCASIEU	\$965,461,960	\$218,476,830	\$746,985,130
CALDWELL	\$32,507,030	\$9,558,177	\$22,948,853
CAMERON	\$134,885,273	\$9,711,775	\$125,173,498
CATAHOULA	\$33,804,510	\$8,995,510	\$24,809,000
CLAIBORNE	\$75,473,080	\$16,129,550	\$59,343,530
CONCORDIA	\$85,037,330	\$21,305,150	\$63,732,180
DESOTO	\$191,126,014	\$26,331,061	\$164,794,953
EAST BATON ROUGE	\$2,110,523,940	\$530,708,250	\$1,579,815,690
EAST CARROLL	\$31,380,011	\$5,716,193	\$25,663,818
EAST FELICIANA	\$65,226,400	\$19,348,450	\$45,877,950
EVANGELINE	\$128,310,920	\$31,714,495	\$96,596,425
FRANKLIN	\$61,941,235	\$21,146,650	\$40,794,585
GRANT	\$42,557,446	\$16,066,228	\$26,491,218
IBERIA	\$275,558,850	\$77,652,704	\$197,906,146
IBERVILLE	\$262,583,430	\$29,433,460	\$233,149,970
JACKSON	\$59,719,820	\$13,828,380	\$45,891,440
JEFFERSON	\$2,270,600,090	\$709,415,760	\$1,561,184,330
JEFFERSON DAVIS	\$120,929,610	\$28,332,835	\$92,596,775
LAFAYETTE	\$783,185,323	\$223,952,456	\$559,232,867
LAFOURCHE	\$352,193,750	\$108,322,720	\$243,871,030
LASALLE	\$50,629,793	\$12,699,198	\$37,930,595
LINCOLN	\$167,186,070	\$40,334,290	\$126,851,780
LIVINGSTON	\$198,530,970	\$103,526,530	\$95,004,440
MADISON	\$48,037,125	\$9,744,455	\$38,292,670
MOREHOUSE	\$125,240,270	\$27,754,860	\$97,485,410
NATCHITOCHES	\$130,100,950	\$35,162,040	\$94,938,910
ORLEANS	\$1,988,809,675	\$466,834,441	\$1,521,975,234
OUACHITA	\$360,451,352	\$109,590,615	\$250,860,737
PLAQUEMINES	\$458,180,615	\$27,484,155	\$430,696,460
POINTE COUPEE	\$214,074,946	\$26,889,975	\$187,184,971
RAPIDES	\$487,868,944	\$133,002,590	\$354,866,354
RED RIVER	\$34,165,780	\$8,399,860	\$25,765,920
RICHLAND	\$67,342,710	\$19,081,360	\$48,261,350
SABINE	\$86,192,710	\$22,735,330	\$63,457,380
ST. BERNARD	\$287,133,876	\$105,284,955	\$181,848,921
ST. CHARLES	\$694,616,578	\$71,806,582	\$622,809,996
ST. HELENA	\$38,016,920	\$11,920,800	\$26,096,120
ST. JAMES	\$237,481,329	\$22,768,924	\$214,712,405
ST. JOHN THE BAPTIST	\$208,660,302	\$58,864,202	\$149,796,100
ST. LANDRY	\$305,515,960	\$77,597,180	\$227,918,780
ST. MARTIN	\$140,611,243	\$47,234,352	\$93,376,891
ST. MARY	\$281,874,118	\$44,636,453	\$237,237,665
ST. TAMMANY	\$744,016,121	\$308,640,221	\$435,375,900
TANGIPAHOA	\$290,356,311	\$112,115,066	\$178,241,245
TENSAS	\$37,296,198	\$6,355,945	\$30,940,253
TERREBONNE	\$418,977,712	\$106,223,585	\$312,754,127
UNION	\$81,110,970	\$22,972,100	\$58,138,870
VERMILION	\$231,722,040	\$55,381,680	\$176,340,360
VERNON	\$106,938,810	\$30,935,770	\$76,003,040
WASHINGTON	\$64,679,090	\$22,559,650	\$42,119,440
WEBSTER	\$148,762,070	\$39,152,180	\$109,609,890
WEST BATON ROUGE	\$179,341,830	\$26,491,330	\$152,850,500
WEST CARROLL	\$44,293,027	\$12,556,595	\$31,736,432
WEST FELICIANA	\$312,381,369	\$10,039,288	\$302,342,081
WINN	\$54,833,440	\$13,254,420	\$41,579,020
CITY OF MONROE	\$280,380,476	\$43,092,739	\$237,287,737
CITY OF BOGALUSA	\$54,210,140	\$14,995,920	\$39,214,220
STATE TOTAL	\$20,314,218,013	\$5,087,766,320	\$15,226,451,693

TABLE 8: Continued--

	AFR-kpc 62220 col. 3	AFR-kpc 62220 col. 3	AFR-kpc 62320 col. 3	AFR-kpc 62320 col. 4	AFR-kpc 62320 col. 5	AFR-kpc 62320 col. 6	AFR-kpc 62320 col. 7	AFR-kpc 62320 col. 8	col. 5 + col. 7 + col. 11
School System	AD VALOREM CONSTITUTIONAL TAX		AD VALOREM RENEWABLE TAXES						TOTAL AD VALOREM TAXES (NON DEBT)
	PARISH MILL RATE	PARISH REVENUE AMOUNT	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST. MILL LOW	DIST. MILL HIGH	# OF DISTS.	DIST. REVENUE AMOUNT	
	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
ACADIA	5.13	\$613,401	20.89	\$2,497,846	0.00	12.29	1	\$98,845	\$3,210,092
ALLEN	4.26	\$219,918	5.13	\$264,831	6.80	68.22	6	\$926,438	\$1,411,187
ASCENSION	3.61	\$1,243,770	34.15	\$11,763,648	0.00	0.00	0	\$0	\$13,007,418
ASSUMPTION	5.21	\$634,177	27.02	\$1,169,841	0.00	0.00	0	\$0	\$1,804,018
AVOYELLES	3.46	\$197,304	9.50	\$542,132	0.00	0.00	0	\$0	\$739,436
BEAUREGARD	4.23	\$481,814	26.58	\$3,027,568	0.00	0.00	0	\$0	\$3,509,382
BIENVILLE	6.03	\$666,607	26.36	\$2,914,004	0.00	0.00	0	\$0	\$3,580,611
BOSSIER	4.22	\$1,048,507	44.20	\$10,994,000	0.00	0.00	0	\$0	\$12,042,507
CADDO	9.41	\$7,157,581	68.27	\$51,928,590	0.00	0.00	0	\$0	\$59,086,171
CALCASIEU	5.63	\$4,133,902	13.30	\$9,767,153	0.00	0.00	0	\$0	\$13,901,055
CALDWELL	5.04	\$113,452	30.85	\$690,109	0.00	0.00	0	\$0	\$803,561
CAMERON	4.51	\$506,298	44.75	\$4,967,613	0.00	0.00	0	\$0	\$5,473,911
CATAHOULA	4.29	\$101,777	12.75	\$302,486	3.57	5.39	4	\$98,197	\$502,460
CLAIBORNE	6.43	\$374,657	12.50	\$728,340	4.25	12.66	5	\$417,924	\$1,520,921
CONCORDIA	3.10	\$191,063	24.58	\$1,517,737	0.00	0.00	0	\$0	\$1,708,800
DESOTO	4.30	\$704,657	35.50	\$5,817,875	0.00	0.00	0	\$0	\$6,522,532
EAST BATON ROUGE	5.25	\$8,142,309	38.20	\$59,244,998	0.00	0.00	0	\$0	\$67,387,307
EAST CARROLL	5.22	\$128,771	5.58	\$137,651	0.00	0.00	0	\$0	\$266,422
EAST FELICIANA	3.34	\$151,639	15.51	\$704,198	0.00	0.00	0	\$0	\$855,837
EVANGELINE	4.46	\$441,293	9.93	\$982,509	2.00	11.93	3	\$1,336,997	\$2,760,799
FRANKLIN	4.10	\$155,642	9.07	\$365,335	0.00	0.00	0	\$0	\$520,977
GRANT	5.89	\$154,728	23.98	\$628,505	2.62	7.93	7	\$190,294	\$973,527
IBERIA	5.56	\$1,082,712	7.79	\$1,516,966	0.00	0.00	0	\$0	\$2,599,678
IBERVILLE	3.93	\$904,836	13.84	\$3,186,979	0.00	0.00	0	\$0	\$4,091,815
JACKSON	5.21	\$238,136	21.40	\$978,178	0.00	0.00	0	\$0	\$1,216,314
JEFFERSON	2.91	\$4,436,853	7.00	\$16,709,327	0.00	0.00	0	\$0	\$21,146,180
JEFFERSON DAVIS	6.36	\$578,926	10.57	\$962,059	4.00	11.84	7	\$982,460	\$2,523,445
LAFAYETTE	4.59	\$2,442,414	28.97	\$15,416,362	0.00	0.00	0	\$0	\$17,858,776
LAFOURCHE	4.11	\$981,735	22.02	\$5,259,807	0.00	0.00	0	\$0	\$6,241,542
LASALLE	5.06	\$176,671	23.48	\$831,770	0.00	0.00	0	\$0	\$1,008,441
LINCOLN	4.99	\$625,193	22.37	\$2,802,156	3.01	3.33	3	\$359,255	\$3,786,604
LIVINGSTON	3.29	\$287,042	19.18	\$1,673,269	0.00	0.00	0	\$0	\$1,960,311
MADISON	4.76	\$180,734	4.76	\$180,734	0.00	0.00	0	\$0	\$361,468
MOREHOUSE	5.57	\$521,932	23.29	\$2,182,265	0.00	0.00	0	\$0	\$2,704,197
NATCHITOCHE	4.65	\$436,741	7.00	\$657,457	6.98	7.07	5	\$652,991	\$1,747,189
ORLEANS	27.65	\$40,987,684	14.26	\$21,138,676	0.00	0.00	7	\$0	\$62,126,360
OUACHITA	5.25	\$1,262,493	24.45	\$5,881,006	0.00	0.00	0	\$0	\$7,143,499
PLAQUEMINES	5.80	\$2,395,039	7.18	\$2,964,894	0.00	0.00	0	\$0	\$5,359,933
POINTE COUPEE	4.54	\$846,337	11.96	\$2,229,554	0.00	0.00	0	\$0	\$3,075,891
RAPIDES	4.74	\$1,658,104	20.81	\$6,544,462	3.04	24.05	13	\$3,746,340	\$11,948,906
RED RIVER	4.58	\$109,935	36.62	\$847,377	0.00	0.00	0	\$0	\$957,312
RICHLAND	6.37	\$287,909	6.81	\$307,798	0.00	0.00	0	\$0	\$595,707
SABINE	4.80	\$298,037	8.10	\$502,940	7.52	12.89	7	\$525,784	\$1,326,761
ST. BERNARD	3.75	\$659,972	12.25	\$2,155,910	0.00	0.00	0	\$0	\$2,815,882
ST. CHARLES	4.10	\$2,519,914	44.59	\$27,408,787	44.59	44.59	1	\$0	\$29,928,701
ST. HELENA	3.38	\$88,732	9.48	\$246,245	0.00	0.00	6	\$0	\$334,977
ST. JAMES	4.02	\$912,784	21.04	\$4,908,626	0.00	0.00	0	\$0	\$5,821,410
ST. JOHN THE BAPTIST	3.87	\$555,967	18.60	\$2,672,125	0.00	0.00	0	\$0	\$3,228,092
ST. LANDRY	4.66	\$1,008,599	16.90	\$3,657,914	0.00	0.00	0	\$0	\$4,666,513
ST. MARTIN	3.31	\$296,082	12.11	\$1,083,242	0.00	0.00	0	\$0	\$1,379,324
ST. MARY	8.65	\$1,983,322	11.45	\$2,624,797	10.38	13.37	3	\$2,796,028	\$7,404,147
ST. TAMMANY	4.47	\$1,899,863	56.73	\$24,106,646	0.00	0.00	0	\$0	\$26,006,509
TANGIPAHOA	4.06	\$722,801	0.00	\$0	0.00	3.00	1	\$300,153	\$1,022,954
TENSAS	3.94	\$120,940	16.36	\$502,178	0.00	0.00	0	\$0	\$623,118
TERREBONNE	3.86	\$1,150,429	5.41	\$1,612,389	0.00	0.00	0	\$0	\$2,762,818
UNION	3.42	\$194,673	2.82	\$160,523	1.55	1.72	9	\$92,783	\$447,979
VERMILION	4.40	\$758,776	35.00	\$6,016,472	0.00	0.00	0	\$0	\$6,775,248
VERNON	3.70	\$276,846	7.17	\$536,482	12.59	13.98	9	\$985,049	\$1,798,377
WASHINGTON	3.91	\$153,925	15.07	\$593,267	5.12	5.12	1	\$9,751	\$756,943
WEBSTER	5.63	\$611,033	13.66	\$1,891,979	0.00	0.00	0	\$0	\$2,503,012
WEST BATON ROUGE	4.39	\$668,630	15.00	\$2,284,610	0.00	0.00	0	\$0	\$2,953,240
WEST CARROLL	6.13	\$190,558	17.34	\$541,302	5.00	5.00	1	\$62,808	\$794,668
WEST FELICIANA	4.46	\$1,296,141	14.75	\$4,286,564	0.00	0.00	0	\$0	\$5,582,705
WINN	4.76	\$186,910	16.62	\$652,614	0.00	0.00	0	\$0	\$839,524
CITY OF MONROE	6.44	\$1,477,961	20.55	\$4,716,355	0.00	0.00	0	\$0	\$6,194,316
CITY OF BOGALUSA	6.44	\$225,398	44.38	\$1,593,510	0.00	0.00	0	\$0	\$1,818,908
STATE TOTAL		\$106,262,986		\$357,983,542				\$13,582,097	\$477,828,625

TABLE 8: Continued--

AFR-kpc 62620 col. 3 AFR-kpc 62620 col. 4 AFR-kpc 62620 col. 5 AFR-kpc 62620 col. 6 AFR-kpc 62620 col. 7 AFR-kpc 62620 col. 8 col. 14 + col. 18

School System	DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST. MILL LOW	DIST. MILL HIGH	# OF DIST.	DIST. REVENUE AMOUNT	
	(13)	(14)	(15)	(16)	(17)	(18)	
ACADIA	0	\$0	0	37.00	5	\$1,110,410	\$1,110,410
ALLEN	0	\$0	9.50	39.50	6	\$1,206,507	\$1,206,507
ASCENSION	15.08	\$5,216,890	0	0	0	\$0	\$5,216,890
ASSUMPTION	12.00	\$671,679	0	0	0	\$0	\$671,679
AVOYELLES	0	\$0	7.00	25.00	9	\$645,133	\$645,133
BEAUREGARD	17.80	\$2,029,373	0	0	0	\$0	\$2,029,373
BIENVILLE	0	\$0	0	0	0	\$1,078,632	\$1,078,632
BOSSIER	12.97	\$3,217,758	0	0	0	\$0	\$3,217,758
CADDO	6.80	\$5,174,975	0	0	0	\$0	\$5,174,975
CALCASIEU	0	\$0	4.75	35.00	10	\$9,051,525	\$9,051,525
CALDWELL	12.00	\$269,517	0	0	0	\$0	\$269,517
CAMERON	0	\$0	12.00	12.00	1	\$175,510	\$175,510
CATAHOULA	0	\$0	11.76	44.05	4	\$433,747	\$433,747
CLAIBORNE	0	\$0	2.09	9.64	3	\$239,662	\$239,662
CONCORDIA	0	\$0	0	0	0	\$0	\$0
DESOTO	0	\$0	8	31	5	\$2,093,445	\$2,093,445
EAST BATON ROUGE	0	\$0	0	0	0	\$0	\$0
EAST CARROLL	0	\$0	0	0	0	\$0	\$0
EAST FELICIANA	19.85	\$900,973	0	0	0	\$0	\$900,973
EVANGELINE	0	\$0	7.00	16.25	2	\$352,783	\$352,783
FRANKLIN	0	\$0	0	0	0	\$0	\$0
GRANT	0	\$0	16.00	32.00	4	\$535,512	\$535,512
IBERIA	23.84	\$4,642,422	0	0	0	\$0	\$4,642,422
IBERVILLE	14.50	\$3,341,955	0	0	0	\$0	\$3,341,955
JACKSON	0	\$0	11.63	24.39	4	\$367,408	\$367,408
JEFFERSON	4.00	\$65,288	0	0	0	\$0	\$65,288
JEFFERSON DAVIS	0	\$0	5.50	43.25	4	\$660,673	\$660,673
LAFAYETTE	1.60	\$883,327	0	0	0	\$0	\$883,327
LAFOURCHE	17.20	\$4,108,479	0	0	0	\$0	\$4,108,479
LASALLE	16.00	\$555,132	0	0	0	\$0	\$555,132
LINCOLN	0	\$0	17.00	28.00	3	\$1,891,257	\$1,891,257
LIVINGSTON	0	\$0	18.80	60.35	10	\$3,166,472	\$3,166,472
MADISON	0	\$0	0	0	0	\$0	\$0
MOREHOUSE	0	\$0	0	0	0	\$0	\$0
NATCHITOCHE	0	\$0	27.00	55.00	3	\$3,150,103	\$3,150,103
ORLEANS	9.19	\$13,623,031	0	0	7	\$0	\$13,623,031
OUACHITA	0	\$0	20.20	20.20	1	\$3,018,556	\$3,018,556
PLAQUEMINES	2.60	\$1,073,654	0	0	0	\$0	\$1,073,654
POINTE COUPEE	0	\$0	6.90	13.56	2	\$1,304,685	\$1,304,685
RAPIDES	0	\$0	5.80	86.00	12	\$10,486,826	\$10,486,826
RED RIVER	42.00	\$1,008,139	0	0	0	\$0	\$1,008,139
RICHLAND	0	\$0	20.00	58.00	4	\$920,879	\$920,879
SABINE	0	\$0	5.00	47.00	7	\$1,395,003	\$1,395,003
ST. BERNARD	15.00	\$2,639,889	0	0	0	\$0	\$2,639,889
ST. CHARLES	6.81	\$4,222,232	6.810	6.810	1	\$0	\$4,222,232
ST. HELENA	5	\$125,552	0	0	0	\$0	\$125,552
ST. JAMES	10.00	\$2,138,544	0	0	0	\$0	\$2,138,544
ST. JOHN THE BAPTIST	24.12	\$3,473,300	0	0	0	\$0	\$3,473,300
ST. LANDRY	11.60	\$2,512,421	0	0	0	\$0	\$2,512,421
ST. MARTIN	24.00	\$2,133,711	0	0	0	\$0	\$2,133,711
ST. MARY	0	\$0	12.00	33.00	2	\$2,179,150	\$2,179,150
ST. TAMMANY	25.90	\$11,008,190	0	0	0	\$0	\$11,008,190
TANGIPAHOA	0	\$0	8.00	44.00	8	\$2,817,045	\$2,817,045
TENSAS	0	\$0	0	0	0	\$0	\$0
TERREBONNE	9.47	\$2,822,444	0	0	0	\$0	\$2,822,444
UNION	8.25	\$482,286	0	0	0	\$0	\$482,286
VERMILION	1.33	\$235,733	0	0	0	\$0	\$235,733
VERNON	0	\$0	3.50	70.00	9	\$1,456,895	\$1,456,895
WASHINGTON	0	\$0	23.00	49.00	2	\$882,873	\$882,873
WEBSTER	0	\$0	11.70	94.80	7	\$2,133,687	\$2,133,687
WEST BATON ROUGE	15.00	\$2,284,610	0	0	0	\$0	\$2,284,610
WEST CARROLL	0	\$0	0	0	0	\$0	\$0
WEST FELICIANA	4.25	\$1,235,112	0	0	0	\$0	\$1,235,112
WINN	0	\$0	8.00	48	5	\$646,751	\$646,751
CITY OF MONROE	23.25	\$5,473,804	0	0	0	\$0	\$5,473,804
CITY OF BOGALUSA	0	\$0	0	0	0	\$0	\$0
STATE TOTAL		\$87,570,420				\$53,401,129	\$140,971,549

TABLE 8: Continued--

col. 4 + col. 6 + col. 13 col. 5 + col. 7 + col. 14 col. 11 + col. 18 col. 12 + col. 19 (col. 19 / col. 3) * 1000 (col. 12/ col. 3) * 1000 (col. 23 / col. 3) * 1000

SUMMARY OF ADVALOREM TAXES							
School System	PARISHWIDE DEBT MILLAGE	REVENUE PARISHWIDE INCL. DEBT	REVENUE DISTRICT INCL. DEBT	TOTAL ALL AD VALOREM REV. INCL. DEBT	AVG. MILL RATE (DEBT)	AVG. MILL RATE (NON DEBT)	AVG. MILL RATE INCLUDING DEBT
	(20)	(21)	(22)	(23)	(24)	(25)	(26)
ACADIA	26.02	\$3,111,247	\$1,209,255	\$4,320,502	8.8	25.5	34.3
ALLEN	9.39	\$484,749	\$2,132,945	\$2,617,694	23.0	26.9	50.0
ASCENSION	52.84	\$18,224,308	\$0	\$18,224,308	15.0	37.4	52.3
ASSUMPTION	44.23	\$2,475,697	\$0	\$2,475,697	11.9	31.9	43.8
AVOYELLES	12.96	\$739,436	\$645,133	\$1,384,569	10.8	12.4	23.1
BEAUREGARD	48.61	\$5,538,755	\$0	\$5,538,755	17.7	30.7	48.4
BIENVILLE	32.39	\$3,580,611	\$1,078,632	\$4,659,243	9.6	31.9	41.5
BOSSIER	61.39	\$15,260,265	\$0	\$15,260,265	11.9	44.7	56.7
CADDO	84.48	\$64,261,146	\$0	\$64,261,146	6.6	75.9	82.5
CALCASIEU	18.93	\$13,901,055	\$9,051,525	\$22,952,580	12.1	18.6	30.7
CALDWELL	47.89	\$1,073,078	\$0	\$1,073,078	11.7	35.0	46.8
CAMERON	49.26	\$5,473,911	\$175,510	\$5,649,421	1.4	43.7	45.1
CATAHOULA	17.04	\$404,263	\$531,944	\$936,207	17.5	20.3	37.7
CLAIBORNE	18.93	\$1,102,997	\$657,586	\$1,760,583	4.0	25.6	29.7
CONCORDIA	27.68	\$1,708,800	\$0	\$1,708,800	0.0	26.8	26.8
DESOTO	39.8	\$6,522,532	\$2,093,445	\$8,615,977	12.7	39.6	52.3
EAST BATON ROUGE	43.45	\$67,387,307	\$0	\$67,387,307	0.0	42.7	42.7
EAST CARROLL	10.8	\$266,422	\$0	\$266,422	0.0	10.4	10.4
EAST FELICIANA	38.7	\$1,756,810	\$0	\$1,756,810	19.6	18.7	38.3
EVANGELINE	14.39	\$1,423,802	\$1,689,780	\$3,113,582	3.7	28.6	32.2
FRANKLIN	13.17	\$520,977	\$0	\$520,977	0.0	12.8	12.8
GRANT	29.87	\$783,233	\$725,806	\$1,509,039	20.2	36.7	57.0
IBERIA	37.19	\$7,242,100	\$0	\$7,242,100	23.5	13.1	36.6
IBERVILLE	32.27	\$7,433,770	\$0	\$7,433,770	14.3	17.6	31.9
JACKSON	26.61	\$1,216,314	\$367,408	\$1,583,722	8.0	26.5	34.5
JEFFERSON	13.91	\$21,211,468	\$0	\$21,211,468	0.0	13.5	13.6
JEFFERSON DAVIS	16.93	\$1,540,985	\$1,643,133	\$3,184,118	7.1	27.3	34.4
LAFAYETTE	35.16	\$18,742,103	\$0	\$18,742,103	1.6	31.9	33.5
LAFOURCHE	43.33	\$10,350,021	\$0	\$10,350,021	16.8	25.6	42.4
LASALLE	44.54	\$1,563,573	\$0	\$1,563,573	14.6	26.6	41.2
LINCOLN	27.36	\$3,427,349	\$2,250,512	\$5,677,861	14.9	29.9	44.8
LIVINGSTON	22.47	\$1,960,311	\$3,166,472	\$5,126,783	33.3	20.6	54.0
MADISON	9.52	\$361,468	\$0	\$361,468	0.0	9.4	9.4
MOREHOUSE	28.86	\$2,704,197	\$0	\$2,704,197	0.0	27.7	27.7
NATCHITOCHE	11.65	\$1,094,198	\$3,803,094	\$4,897,292	33.2	18.4	51.6
ORLEANS	51.1	\$75,749,391	\$0	\$75,749,391	9.0	40.8	49.8
OUACHITA	29.7	\$7,143,499	\$3,018,556	\$10,162,055	12.0	28.5	40.5
PLAQUEMINES	15.58	\$6,433,587	\$0	\$6,433,587	2.5	12.4	14.9
POINTE COUPEE	16.5	\$3,075,891	\$1,304,685	\$4,380,576	7.0	16.4	23.4
RAPIDES	25.55	\$8,202,566	\$14,233,166	\$22,435,732	29.6	33.7	63.2
RED RIVER	83.2	\$1,965,451	\$0	\$1,965,451	39.1	37.2	76.3
RICHLAND	13.18	\$595,707	\$920,879	\$1,516,586	19.1	12.3	31.4
SABINE	12.9	\$800,977	\$1,920,787	\$2,721,764	22.0	20.9	42.9
ST. BERNARD	31	\$5,455,771	\$0	\$5,455,771	14.5	15.5	30.0
ST. CHARLES	55.5	\$34,150,933	\$0	\$34,150,933	6.8	48.1	54.8
ST. HELENA	17.86	\$460,529	\$0	\$460,529	4.8	12.8	17.6
ST. JAMES	35.06	\$7,959,954	\$0	\$7,959,954	10.0	27.1	37.1
ST. JOHN THE BAPTIST	46.59	\$6,701,392	\$0	\$6,701,392	23.2	21.6	44.7
ST. LANDRY	33.16	\$7,178,934	\$0	\$7,178,934	11.0	20.5	31.5
ST. MARTIN	39.42	\$3,513,035	\$0	\$3,513,035	22.9	14.8	37.6
ST. MARY	20.1	\$4,608,119	\$4,975,178	\$9,583,297	9.2	31.2	40.4
ST. TAMMANY	87.1	\$37,014,699	\$0	\$37,014,699	25.3	59.7	85.0
TANGIPAHOA	4.06	\$722,801	\$3,117,198	\$3,839,999	15.8	5.7	21.5
TENSAS	20.3	\$623,118	\$0	\$623,118	0.0	20.1	20.1
TERREBONNE	18.74	\$5,585,262	\$0	\$5,585,262	9.0	8.8	17.9
UNION	14.49	\$837,482	\$92,783	\$930,265	8.3	7.7	16.0
VERMILION	40.73	\$7,010,981	\$0	\$7,010,981	1.3	38.4	39.8
VERNON	10.87	\$813,328	\$2,441,944	\$3,255,272	19.2	23.7	42.8
WASHINGTON	18.98	\$747,192	\$892,624	\$1,639,816	21.0	18.0	38.9
WEBSTER	19.29	\$2,503,012	\$2,133,687	\$4,636,699	19.5	22.8	42.3
WEST BATON ROUGE	34.39	\$5,237,850	\$0	\$5,237,850	14.9	19.3	34.3
WEST CARROLL	23.47	\$731,860	\$62,808	\$794,668	0.0	25.0	25.0
WEST FELICIANA	23.46	\$6,817,817	\$0	\$6,817,817	4.1	18.5	22.6
WINN	21.38	\$839,524	\$646,751	\$1,486,275	15.6	20.2	35.7
CITY OF MONROE	50.24	\$11,668,120	\$0	\$11,668,120	23.1	26.1	49.2
CITY OF BOGALUSA	50.82	\$1,818,908	\$0	\$1,818,908	0.0	46.4	46.4
STATE TOTAL		\$551,816,948	\$66,983,226	\$618,800,174	9.26	31.38	40.64

TABLE 8: Continued--

	AFR-kpc 63300 col. 3	AFR kpc 63320 col. 4	AFR kpc 63320 col. col. 5	col. 28 + col. 29 col. 5	col. 30 / col. 27 col. 28/col. 31	col. 29/col. 31 31	TOTAL LOCAL REVENUES FOR USE IN MFP LEVEL 2 (34)	
School System	SALES TAXES				COMPUTED SALES TAX BASE (31)	NON- DEBT RATE (32)	DEBT RATE (33)	TOTAL LOCAL REVENUES FOR USE IN MFP LEVEL 2 (34)
	COMBINED SALES PERCENT (27)	SALES REVENUE (NON DEBT) (28)	SALES REVENUE (DEBT) (29)	TOTAL SALES TAX REVENUE (30)				
ACADIA	1.00%	\$4,251,272	\$0	\$4,251,272	\$425,127,200	1.00%	0.00%	\$8,946,076
ALLEN	2.00%	\$3,484,854	\$0	\$3,484,854	\$174,242,700	2.00%	0.00%	\$6,201,825
ASCENSION	2.00%	\$33,384,380	\$0	\$33,384,380	\$1,669,219,000	2.00%	0.00%	\$51,791,580
ASSUMPTION	2.50%	\$3,219,048	\$804,748	\$4,023,796	\$160,951,840	2.00%	0.50%	\$6,648,658
AVOUELLES	1.50%	\$3,759,301	\$377,515	\$4,136,816	\$275,787,733	1.36%	0.14%	\$5,849,226
BEAUREGARD	2.00%	\$6,433,336	\$0	\$6,433,336	\$321,666,800	2.00%	0.00%	\$12,251,393
BIENVILLE	2.00%	\$2,576,901	\$0	\$2,576,901	\$128,845,050	2.00%	0.00%	\$7,375,320
BOSSIER	1.50%	\$18,669,818	\$0	\$18,669,818	\$1,244,654,533	1.50%	0.00%	\$34,601,454
CADDO	1.50%	\$46,084,074	\$0	\$46,084,074	\$3,072,271,600	1.50%	0.00%	\$112,720,693
CALCASIEU	2.00%	\$59,143,572	\$0	\$59,143,572	\$2,957,178,600	2.00%	0.00%	\$83,181,873
CALDWELL	2.00%	\$1,211,629	\$0	\$1,211,629	\$60,581,450	2.00%	0.00%	\$2,363,230
CAMERON	0.00%	\$0	\$0	\$0	\$11,811,280	0.00%	0.00%	\$6,173,760
CATAHOULA	2.00%	\$1,474,147	\$0	\$1,474,147	\$73,707,350	2.00%	0.00%	\$2,500,153
CLAIBORNE	2.00%	\$2,349,891	\$0	\$2,349,891	\$117,494,550	2.00%	0.00%	\$4,310,296
CONCORDIA	2.00%	\$2,933,633	\$0	\$2,933,633	\$146,681,650	2.00%	0.00%	\$4,804,712
DESOTO	2.00%	\$4,710,538	\$861,615	\$5,572,153	\$278,607,650	1.69%	0.31%	\$14,481,265
EAST BATON ROUGE	1.41%	\$71,015,058	\$0	\$71,015,058	\$5,036,528,936	1.41%	0.00%	\$142,096,119
EAST CARROLL	2.50%	\$1,100,342	\$0	\$1,100,342	\$44,013,680	2.50%	0.00%	\$1,455,599
EAST FELICIANA	2.00%	\$1,022,622	\$1,022,622	\$2,045,244	\$102,262,200	1.00%	1.00%	\$3,880,121
EVANGELINE	1.00%	\$2,302,649	\$0	\$2,302,649	\$230,264,900	1.00%	0.00%	\$5,661,543
FRANKLIN	1.50%	\$2,330,445	\$0	\$2,330,445	\$155,363,000	1.50%	0.00%	\$2,929,323
GRANT	1.00%	\$800,600	\$0	\$800,600	\$80,060,000	1.00%	0.00%	\$2,751,058
IBERIA	2.00%	\$17,505,768	\$623,542	\$18,129,310	\$906,465,500	1.93%	0.07%	\$25,948,225
IBERVILLE	1.67%	\$8,487,775	\$0	\$8,487,775	\$508,250,000	1.67%	0.00%	\$16,071,902
JACKSON	2.40%	\$2,577,458	\$0	\$2,577,458	\$107,394,083	2.40%	0.00%	\$4,292,905
JEFFERSON	2.00%	\$134,532,287	\$0	\$134,532,287	\$6,726,614,350	2.00%	0.00%	\$157,739,049
JEFFERSON DAVIS	2.00%	\$5,893,055	\$0	\$5,893,055	\$294,652,750	2.00%	0.00%	\$9,382,343
LAFAYETTE	1.50%	\$40,535,388	\$7,812,752	\$48,348,140	\$3,223,209,333	1.26%	0.24%	\$69,104,370
LAFOURCHE	2.00%	\$17,542,016	\$0	\$17,542,016	\$877,100,800	2.00%	0.00%	\$29,024,119
LASALLE	2.00%	\$2,425,340	\$0	\$2,425,340	\$121,267,000	2.00%	0.00%	\$4,069,118
LINCOLN	1.50%	\$6,751,986	\$0	\$6,751,986	\$450,132,400	1.50%	0.00%	\$12,716,014
LIVINGSTON	2.50%	\$15,405,203	\$0	\$15,405,203	\$616,208,120	2.50%	0.00%	\$21,148,410
MADISON	1.50%	\$1,234,269	\$0	\$1,234,269	\$82,284,600	1.50%	0.00%	\$1,667,248
MOREHOUSE	1.50%	\$4,184,123	\$0	\$4,184,123	\$278,941,533	1.50%	0.00%	\$7,366,940
NATCHITOCHE	1.50%	\$5,992,301	\$0	\$5,992,301	\$399,486,733	1.50%	0.00%	\$11,404,114
ORLEANS	1.50%	\$72,986,916	\$7,953,113	\$80,940,029	\$5,396,001,933	1.35%	0.15%	\$160,181,084
OUACHITA	3.00%	\$25,658,349	\$0	\$25,658,349	\$855,278,300	3.00%	0.00%	\$36,725,319
PLAQUEMINES	2.00%	\$9,729,288	\$1,314,900	\$11,044,188	\$552,209,400	1.76%	0.24%	\$17,728,251
POINTE COUPEE	1.00%	\$1,888,313	\$0	\$1,888,313	\$188,831,300	1.00%	0.00%	\$6,425,175
RAPIDES	1.50%	\$23,852,567	\$0	\$23,852,567	\$1,590,171,133	1.50%	0.00%	\$47,456,574
RED RIVER	2.00%	\$1,165,135	\$0	\$1,165,135	\$58,256,750	2.00%	0.00%	\$3,178,867
RICHLAND	1.50%	\$2,247,550	\$0	\$2,247,550	\$149,836,667	1.50%	0.00%	\$3,985,422
SABINE	1.00%	\$2,106,262	\$0	\$2,106,262	\$210,626,200	1.00%	0.00%	\$4,995,006
ST. BERNARD	2.00%	\$11,910,586	\$611,136	\$12,521,722	\$626,086,100	1.90%	0.10%	\$18,348,102
ST. CHARLES	2.00%	\$19,534,106	\$965,782	\$20,499,888	\$1,024,994,400	1.91%	0.09%	\$54,936,237
ST. HELENA	2.00%	\$847,302	\$0	\$847,302	\$42,365,100	2.00%	0.00%	\$1,343,285
ST. JAMES	2.00%	\$6,784,229	\$0	\$6,784,229	\$339,211,450	2.00%	0.00%	\$14,836,324
ST. JOHN THE BAPTIST	2.00%	\$11,144,812	\$0	\$11,144,812	\$557,240,600	2.00%	0.00%	\$18,062,285
ST. LANDRY	1.00%	\$6,649,933	\$0	\$6,649,933	\$664,993,300	1.00%	0.00%	\$14,521,195
ST. MARTIN	2.00%	\$7,423,085	\$222,345	\$7,645,430	\$382,271,500	1.94%	0.06%	\$11,662,272
ST. MARY	1.75%	\$11,585,008	\$0	\$11,585,008	\$662,000,457	1.75%	0.00%	\$21,749,408
ST. TAMMANY	2.00%	\$41,148,791	\$1,990,000	\$43,138,791	\$2,156,939,550	1.91%	0.09%	\$81,935,466
TANGIPAHOA	2.00%	\$16,051,780	\$3,282,488	\$19,334,268	\$966,713,400	1.66%	0.34%	\$23,287,159
TENSAS	1.00%	\$414,755	\$0	\$414,755	\$41,475,500	1.00%	0.00%	\$1,104,651
TERREBONNE	2.08%	\$29,783,004	\$0	\$29,783,004	\$1,431,875,192	2.08%	0.00%	\$36,002,750
UNION	1.00%	\$1,669,188	\$0	\$1,669,188	\$166,918,800	1.00%	0.00%	\$2,744,701
VERMILION	1.00%	\$5,034,799	\$0	\$5,034,799	\$503,479,900	1.00%	0.00%	\$13,595,629
VERNON	2.00%	\$6,931,159	\$0	\$6,931,159	\$346,557,950	2.00%	0.00%	\$10,682,578
WASHINGTON	2.00%	\$3,127,296	\$0	\$3,127,296	\$156,364,800	2.00%	0.00%	\$4,914,516
WEBSTER	2.00%	\$8,541,573	\$0	\$8,541,573	\$427,078,650	2.00%	0.00%	\$13,617,046
WEST BATON ROUGE	1.00%	\$3,481,530	\$0	\$3,481,530	\$348,153,000	1.00%	0.00%	\$8,927,952
WEST CARROLL	1.00%	\$870,713	\$0	\$870,713	\$87,071,300	1.00%	0.00%	\$1,783,184
WEST FELICIANA	2.00%	\$2,865,924	\$0	\$2,865,924	\$143,296,200	2.00%	0.00%	\$9,742,720
WINN	2.00%	\$3,037,598	\$0	\$3,037,598	\$151,879,900	2.00%	0.00%	\$4,905,152
CITY OF MONROE	1.00%	\$9,570,965	\$0	\$9,570,965	\$957,096,500	1.00%	0.00%	\$21,777,721
CITY OF BOGALUSA	1.00%	\$1,993,747	\$0	\$1,993,747	\$199,374,700	1.00%	0.00%	\$4,151,765
STATE TOTAL	1.73%	\$885,361,342	\$27,842,558	\$913,203,900	\$52,743,978,836	1.68%	0.05%	\$1,568,217,830

**COMPARISON OF FY 1998-99 MFP, REVISED INITIAL FY 1999-2000 MFP WITH
ADJUSTMENTS AND FY 1999-2000 MFP WITH ADJUSTMENTS**

Lea	School System	1998-99 Total MFP Distribution with Adjustments (Budget Letter)	Revised Initial 1999-2000 Allocation With Adjustments (September)	1999-2000 Total MFP Distribution with Adjustments (Budget Letter)	Difference Between 1999-2000 MFP With Adjustments and Revised Initial 1999- 2000 MFP with Adjustments	Difference Between 1999-2000 and 1998-99 MFP Distribution with Adjustments
		(1)	(2)	(3)	(4) = (3) - (2)	(5) = (3) - (1)
1	ACADIA	\$32,021,869	\$32,993,149	\$32,830,214	(\$162,935)	\$808,345
2	ALLEN	\$14,999,655	\$15,884,978	\$15,867,770	(\$17,208)	\$868,115
3	ASCENSION	\$36,875,385	\$36,480,137	\$36,465,917	(\$14,220)	(\$409,468)
4	ASSUMPTION	\$16,999,667	\$18,075,364	\$18,008,283	(\$67,081)	\$1,008,616
5	AVOYELLES	\$23,453,191	\$24,038,972	\$23,359,142	(\$679,830)	(\$94,049)
6	BEAUREGARD	\$19,132,244	\$19,460,575	\$19,754,545	\$293,970	\$622,301
7	BIENVILLE	\$8,455,077	\$8,562,952	\$8,006,340	(\$556,612)	(\$448,737)
8	BOSSIER	\$51,432,119	\$53,941,780	\$54,137,879	\$196,099	\$2,705,760
9	CADDO	\$139,539,868	\$150,017,772	\$146,637,572	(\$3,380,200)	\$7,097,704
10	CALCASIEU	\$79,747,118	\$80,272,000	\$77,558,564	(\$2,713,436)	(\$2,188,554)
11	CALDWELL	\$7,003,437	\$7,718,038	\$7,242,523	(\$475,515)	\$239,086
12	CAMERON	\$5,238,058	\$5,186,296	\$5,430,144	\$243,848	\$192,086
13	CATAHOULA	\$7,396,406	\$7,701,791	\$7,398,095	(\$303,696)	\$1,689
14	CLAIBORNE	\$9,388,772	\$10,115,890	\$10,330,425	\$214,535	\$941,653
15	CONCORDIA	\$13,531,956	\$14,335,444	\$13,673,121	(\$662,323)	\$141,165
16	DESOTO	\$16,138,415	\$15,922,083	\$15,845,700	(\$76,383)	(\$292,715)
17	EAST BATON ROUGE	\$142,060,835	\$140,360,224	\$138,409,492	(\$1,950,732)	(\$3,651,343)
18	EAST CARROLL	\$6,663,669	\$7,096,358	\$7,113,157	\$16,799	\$449,488
19	EAST FELICIANA	\$9,971,663	\$10,650,934	\$10,178,685	(\$472,249)	\$207,022
20	EVANGELINE	\$22,149,636	\$22,445,760	\$21,434,441	(\$1,011,319)	(\$715,195)
21	FRANKLIN	\$13,697,334	\$13,963,063	\$13,937,438	(\$25,625)	\$240,104
22	GRANT	\$13,672,920	\$14,349,683	\$14,116,727	(\$232,956)	\$443,807
23	IBERIA	\$49,478,286	\$50,716,389	\$50,056,033	(\$660,356)	\$577,747
24	IBERVILLE	\$13,451,340	\$13,257,777	\$12,798,781	(\$458,996)	(\$652,559)
25	JACKSON	\$9,443,180	\$10,146,450	\$9,976,992	(\$169,458)	\$533,812
26	JEFFERSON	\$127,231,665	\$125,656,601	\$121,873,851	(\$3,782,750)	(\$5,357,814)
27	JEFFERSON DAVIS	\$20,139,036	\$21,369,393	\$21,299,326	(\$70,067)	\$1,160,290
28	LAFAYETTE	\$71,754,284	\$71,023,879	\$69,366,296	(\$1,657,583)	(\$2,387,988)
29	LAFOURCHE	\$50,452,452	\$51,477,139	\$49,870,611	(\$1,606,528)	(\$581,841)
30	LASALLE	\$9,727,200	\$9,046,407	\$8,942,272	(\$104,135)	(\$784,928)
31	LINCOLN	\$18,158,015	\$18,672,898	\$19,057,467	\$384,569	\$899,452
32	LIVINGSTON	\$65,780,628	\$69,971,512	\$69,661,677	(\$309,835)	\$3,881,049
33	MADISON	\$8,528,363	\$9,026,689	\$9,061,633	\$34,944	\$533,270
34	MOREHOUSE	\$17,205,792	\$18,434,881	\$17,662,904	(\$771,977)	\$457,112
35	NATCHITOCHE	\$22,098,319	\$23,178,990	\$22,216,126	(\$962,864)	\$117,807
36	ORLEANS	\$218,625,958	\$224,388,485	\$222,990,107	(\$1,398,378)	\$4,364,149
37	OUACHITA	\$53,802,490	\$58,405,226	\$59,000,153	\$594,927	\$5,197,663
38	PLAQUEMINES	\$10,396,247	\$10,208,618	\$9,860,476	(\$348,142)	(\$535,771)
39	POINTE COUPEE	\$8,718,352	\$8,754,881	\$8,486,969	(\$267,912)	(\$231,383)
40	RAPIDES	\$72,829,932	\$73,122,734	\$73,291,351	\$168,617	\$461,419
41	RED RIVER	\$7,321,001	\$7,973,359	\$8,330,469	\$357,110	\$1,009,468
42	RICHLAND	\$13,675,200	\$14,488,449	\$13,573,306	(\$915,143)	(\$101,894)
43	SABINE	\$14,580,778	\$15,055,859	\$15,142,357	\$86,498	\$561,579
44	ST. BERNARD	\$25,005,601	\$25,563,237	\$24,296,626	(\$1,266,611)	(\$708,975)
45	ST. CHARLES	\$22,402,907	\$21,964,873	\$21,601,641	(\$363,233)	(\$801,267)
46	ST. HELENA	\$5,630,943	\$6,058,824	\$6,085,925	\$27,101	\$454,982
47	ST. JAMES	\$10,189,256	\$10,021,390	\$9,547,146	(\$474,244)	(\$642,110)
48	ST. JOHN THE BAPTIST	\$19,630,831	\$21,031,677	\$20,767,687	(\$263,990)	\$1,136,856
49	ST. LANDRY	\$50,896,997	\$51,365,981	\$51,634,727	\$268,746	\$737,730
50	ST. MARTIN	\$29,390,260	\$31,020,499	\$30,649,766	(\$370,733)	\$1,259,506
51	ST. MARY	\$31,489,544	\$31,296,710	\$32,132,970	\$836,260	\$643,426
52	ST. TAMMANY	\$107,920,484	\$113,707,803	\$112,823,957	(\$883,846)	\$4,903,473
53	TANGIPAHOA	\$60,368,833	\$62,723,266	\$62,982,833	\$259,567	\$2,614,000
54	TENSAS	\$4,559,261	\$4,750,805	\$4,450,135	(\$300,670)	(\$109,126)
55	TERREBONNE	\$59,301,793	\$62,867,691	\$62,128,279	(\$739,412)	\$2,826,486
56	UNION	\$11,216,583	\$11,579,824	\$11,644,940	\$65,116	\$428,357
57	VERMILION	\$24,736,059	\$24,469,320	\$26,407,852	\$1,938,532	\$1,671,793
58	VERNON	\$35,914,230	\$36,443,654	\$36,136,610	(\$307,044)	\$222,380
59	WASHINGTON	\$18,004,724	\$18,532,013	\$18,631,355	\$99,342	\$626,631
60	WEBSTER	\$23,537,862	\$24,814,608	\$24,837,006	\$22,398	\$1,299,144
61	WEST BATON ROUGE	\$8,952,363	\$8,830,167	\$8,609,773	(\$220,394)	(\$342,590)
62	WEST CARROLL	\$8,826,650	\$9,199,073	\$9,151,436	(\$47,637)	\$324,786
63	WEST FELICIANA	\$6,764,565	\$6,688,670	\$6,688,670	\$0	(\$75,895)
64	WINN	\$10,456,833	\$10,924,710	\$10,437,347	(\$487,363)	(\$19,486)
65	CITY OF MONROE	\$24,482,566	\$24,398,975	\$24,376,954	(\$22,021)	(\$105,612)
66	CITY OF BOGALUSA	\$11,154,793	\$11,650,547	\$11,310,473	(\$340,074)	\$155,680
	STATE TOTAL	\$2,183,801,750	\$2,243,854,176	\$2,217,589,438	(\$26,264,738)	\$33,787,688