

Minimum Foundation Program 2000-2001 Handbook



***Louisiana State Department of Education
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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
 - \$3103 per SCR 58 - 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 cost 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 Cost
 - 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 Costs
 - 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 14.2%, the use of an Employers' Credit Account for the School Employees Retirement System, and an offset increase in employee group health insurance costs. The reduction will be distributed based on each district's proportion of MFP State funding based on Level 1, Level 2 and Hold Harmless. ***This adjustment shall not be used when calculating the MFP formula for any subsequent year as per SCR 58.***
- 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. In 2000, October 1 fell on Sunday. The student count was taken on October 2 per applicable law. Student weights are used as a proxy to represent the extra costs of educating students with particular needs in each district. Currently, extra student counts are provided for at-risk students, vocational education units, other exceptionalities and gifted and talented students, 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 calculation, which determines the minimum education program costs to be shared by state and local governments, 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 2000-2001 the

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State and local Base Per Pupil amount is \$3,103. In the event no provision for an annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2001-2002, 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.

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, C)

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 BESE 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); and/or

3. 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 BESE and parish/city school system 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 the 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.

NOTE: If October 1 falls on a Saturday, report membership on September 30. If October 1 falls on a Sunday, report membership on October 2.

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 as 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 this cost in Foundation Level 1, the Department uses the above formula.

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 free 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

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are given for “students whose family income is at or below income eligibility guidelines or other guidelines as provided by the SBESE.”

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 this cost 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.

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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 this cost 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 SSD#2 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 order to establish this cost in Foundation Level 1, the Department uses the above formula.

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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 (Varies by District)
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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.1712.C.

5. Total Base Foundation Level 1 State and Local Costs

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 contributed for the State is 65% and for local districts is 35%, the exact percentage contribution by the State and by 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 cost is the difference between each system's Base Foundation Level 1 (State and local) cost and its local support of Foundation Level 1 cost (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 cost) calculated by the formula in Level 1. The formula limits the amount of local revenue eligible for reward in Level 2 to 33% of its Level 1 cost. 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 cost.

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

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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 Amounts

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 amounts are 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.

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. Consequently, select districts with higher fiscal capacity continue to receive more in State support than targeted by the formula.

IV. Mandates of the Resolution

A. Local School Board Flexibility/Instruction Parameters

According to Local School Board Flexibility/Instructional Parameters included in SCR 58, local school boards must ensure that **seventy percent (70%)** of their general funds, including all revenue sources, are expended on instruction. When performing this calculation, the total of all state and local monies reported in the local school system's **GENERAL FUND ONLY** is considered.

1. General Fund Definition

The general fund of the local school system is used to account for all revenue sources except those required to be accounted for in another fund. It is the chief reporting vehicle for the local school system's current operations.

2. Instruction Definition (Per SCR 58)

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, 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:

SEVENTY- PERCENT TEST: Instructional Expenditures **DIVIDED BY** Support Expenditures **PLUS** Instructional Expenditures.

1. *Instructional Expenditures:*

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. Support Expenditures

Sum (exclude equipment object code 730)

- General Administration
- School Administration
- Business Services
- Operation and Maintenance
- Student Transportation
- Central Services

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 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.*
- 1.55.23 *Any unexplained, unexcused, or illegal absence or habitual tardiness shall be immediately reported to the*

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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

FY 2000-2001 Budget Letter

The State Department of Education with the approval of the State Board of Elementary and Secondary Education issues an annual Budget Letter. 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 1999-2000 Budget Letter variables compared to MFP 2000-2001 Budget Letter variables used to calculate the State equalization distribution.
- Table 2: District Level MFP 2000-2001 Summary**
District allocations based on 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 2001**
Total MFP distribution less audit adjustments, one-time adjustment and revised monthly MFP distributions.
- Table 4: 2000-2001 Minimum Foundation Program (MFP) Level 1 and Level 2**
Calculation of the 2000-2001 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 2001**
Total MFP distribution less audit adjustments, one-time adjustment, 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 2, 2000 Student Membership**
2000 Student membership by grade level and the October 1, 1999, adjusted total membership.
- Table 8: 1999-2000 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 1061 1999-2000 Budget Letter Factors and Cost	Factors per 1999-2000 Budget Letter Letter (Circular 1061)
Circular 1063 2000-2001 Budget Letter Factors and Cost	Factors per 2000-2001 Budget Letter (Circular 1063)
Comparison of 1999-2000 Budget Letter to 2000-2001 Budget Letter	Circular 1063 Factor Minus Circular 1061 Factor
Percent Change	$(\text{Circular 1063 Factor} - \text{Circular 1061Factor}) \div \text{Circular 1061 Factor}$

TABLE 2: MFP District Level Summary FY1999-2000

Column Number	Column Name	Source
(1)	October 1 Student membership Membership	Number of students identified in on October 1 as reported by the Student Information System (SIS)
(8)	Total Weighted Membership and/or Units	Col. (1) + Col. (7)
(9)	Per Pupil Amount	Senate Concurrent Resolution 58
(10)	Total Level 1 Costs	Col. (8) x Col. (9)
(14)	Local Share Level 1 (Local Target)	Col. (13) x Grand Total of Col. (10) x 35% Local targeted share of Level 1 costs: amount the districts should contribute
(16)	State Share Level 1 (State Target)	Col. (10) - Col. (14) State targeted share of Level 1 costs: what the State should contribute
(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
(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) x Col. (11)]} x Col. (22) if > 0, then Col. 23 ={1- [(1 -. 4) x Col. (11)]} x 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. (32) > Col. (33) then, Col. 32; otherwise, Col. (33) Levels 1 and 2 State share allocated to local districts.
(34a)	State Per Pupil (Levels 1 and 2)	Col. (34) ÷ 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)	2000-2001 One-Time Adjustment Due to Drop in Retirement Rate – Using Level 1, Hold-Harmless and Level 2	Adjustment in 2000-2001 to reflect drop in Retirement Rate
(3)	2000-2001 Total MFP Distribution with One-Time Retirement Adjustment	Col. (1) [Table 4, Col. (34)] – Col. (2)
(4)	2000-2001 Total MFP Distribution with One-Time Retirement Adjustment Per Pupil	Col. (3) + October 1 membership [Table 4, Col. (1)]
(5)	Adjustments due to Student, PEP, and AFR Audits	
(5a)	Adjustments Due District	Current Year Budget Letter Dollars due districts based on FY 1998-1999 Student Audits
(5b)	Adjustments Due State	Current Year Budget Letter Dollars due state based on FY 1998-1999 Student Audits
(6)	Total MFP Distribution with Adjustments	Col. (1) + Col. (2) + Col. (5a) + Col. (5b)

TABLE 3: MFP Monthly Payments March - June

Column Number	Column Name	Source
(7)	Total MFP Amount Distributed for the First 8 Months	Actual amount distributed for first 8 months of the funding year
(8)	MFP Balance to be Distributed for the Last Four Months	Col. (6) - Col. (7)
(9)	Monthly Payments March through June	Col. (8) ÷ 4; the amount of monthly distributions for remaining months of the year
(10)	Revised 1999-2000 May 2000 Budget Letter Total MFP Distribution with Adjustments	Prior Year Final Budget Letter with Adjustments
(11)	Change in MFP Distribution Between 1999-2000 and 2000-2001	Col. (6) - Col. (10)
(12a)	Increases in MFP Funding for 2000-2001	MFP Total Funding Greater Than Prior Year
(12b)	Decreases in MFP Funding for 2000-2001	MFP Total Funding Less Than Prior 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 x 17%
	At-Risk Students	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 x 5%
	Voc. Ed. Units	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 H 150% (Other Exceptionalities)
	Special Education Students (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 Education Students x 60% (Gifted and Talented)
	Special Ed. Students (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. (6b) (Hidden) x Col. (1)
	Economy of Scale Variable Factor	Col. (6b) (Hidden) / 37,500 (Hidden Column)
	Economy of Scale	Districts with student membership less than 7,500
(7)	Total Weighted Add-On Students/Units	Col. (2) + (3) + (4) + (5) + (6)
(8)	Total Weighted Membership and/or Units	Col. (1) + Col. (7)
(9)	Per Pupil Amount	Senate Concurrent Resolution 58
(10)	Total Level 1 Costs	Col. (8) x Col. (9)
(11)	LWF Relative Fiscal Capacity	Table 6, Col. (6): Capacity Index
(12)	Weighted Proportion State Membership	Col. (8) ÷ Grand Total of Col. (8)
(13)	Local Proration Factor	Col. (12) x Col. (11)
(14)	Local Share Level 1 (Local target)	Col. (13) x Grand Total of Col. (10) x 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) x 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) x Col. (11)]} x Col. (22) if > 0, then, Col. 23= {1 - [(1 - .4) x Col. (11)]} x Col. (22); otherwise 0 Districts receive 40 cents on every dollar of Eligible Local Revenue Level 2.
(24)	Percent State	Col. (23)) Col. (22)
(25)	Level 2 State Liability	{1-[(1-. 4) x Col. (11)] x 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. (1)
(28)	Prior Year MFP with 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 Level 2 costs.
(30)	Subsequent Year Change	Col. (34) - Col. (28) Growth in dollars of current year Level 1 and Level 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) x Col. (1) > Col. (28), then Col. (32) = Col. (28); otherwise Col. (28a) x Col. (1)

TABLE 4: MFP Funding Level 1 and Level 2

Column Number	Column Name	Source
(33)	Amount Using Current Membership	Col. (27a) x Col. (1)
(34)	State Share of Cost (Levels 1 and 2)	If Col. (32) > or Col. (33), then Col. (32); otherwise, Col. (33); Levels 1 and 2 State share allocated to local districts.
(34a)	Per Pupil State Share (Levels 1 and 2)	Col. (34) ÷ Col. (1)
(35)	Percent Funded	Col. (34a) ÷ Col. (39) 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. (39) ÷ Col. (1) (State + local costs)

TABLE 5: Allocation for the Lab. Schools

Column Number	Column Name	Source
(a)	October 1 Student Member Count	Number of students identified in membership on October 1 Student Information System (SIS)
(b)	MFP State Average per Pupil per Budget Letter After one-time Retirement Adjustment 2000-2001	Total MFP costs (Levels 1 and 2) less 2000-2001 one-time retirement adjustment) current year October 1 MFP membership per Student Information Systems (SIS)
(c)	Total Allocation	$a \times b$
(d)	Student Audit Adjustments (due State)	Current Year Budget Letter Dollars due State based on FY 1999-2000 Student Audits
(e)	Adjustment of 1999-2000 Per Pupil Amt. (due School)	Current Year Budget Letter Dollars due School based on a change in the state per pupil amount per audit adjustments
(f)	Total Allocation with Adjustments	$c + d + e$
(g)	Amount Allocated for the First Eight Months	Amount allocated based on the initial MFP allocation
(h)	Total Allocation for Remaining Four Months	$f - g$ Total balance due for the remaining four months
(i)	Monthly Pay March-June	$h \div 4$ Monthly payment for the remaining four months

TABLE 6: Calculation of the Local Wealth Factor

Column Number	Column Name	Source
(1)	Weighted Student Membership	Table 4, Col. (8)
	Membership	Current Year October 1 Weighted
(2)	Property Capacity (incl. Debt)	Table 8, 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 8, Grand Total Col. (27) x 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 and 1220 at 50% - Local) (KPC 8231, 8232, 8233 and 8240 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 8 Col. (26)
(7a)	Property Tax Revenue incl. Debt	Table 8 Col. (23)
(7b)	Per Pupil Property Revenue incl. Debt	Col. (7a) ÷ Col. (1)
(8)	Sales Tax Rate incl. Debt	Table 8 Col. (27)
(8a)	Sales Tax Revenue incl. Debt	Table 8 Col. (30)
(8b)	Per Pupil Sales Tax Revenue incl. Debt	Col. (8a) ÷ Col. (1)
(9)	Add In Other Revenues	Table 6 Col. (3b)
(9a)	Per Pupil Other Revenues	Col. (9) ÷ Col. (1)
(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)] x 1,000

TABLE 8: Local School Systems Tax Data

Column Number	Column Name	Source
(25)	Avg. Millage	[Col. (12) ÷ Col. (3)] x 1,000
(26)	Avg. Millage Rate including Debt	[Col. (23) ÷ Col. (3)] x 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) ÷ Col. (27)
(32)	Non-Debt Rate	Col. (28) ÷ Col. (31)
(33)	Debt Rate	Col. (29) ÷ Col. (31)
(34)	Total Local Revenues for Use in MFP Level 2	Table 6, Col. (3B) + Table 8, 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 SCR 58.

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. Units of property taxation. A mill is one tenth of a cent. The Louisiana Constitution for parish school boards stipulates that the school boards can levy a maximum of 5 mills (13 mills in Orleans) without voter approval. Any additional millage can 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, 2000

SENATE CONCURRENT RESOLUTION NO. 58

BY SENATORS THEUNISSEN AND REPRESENTATIVE TRICHE

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 3, 2000, 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 3, 2000, 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 Regular Session; and House Concurrent Resolution No. 104 of 1998 Regular Session; and Senate Concurrent Resolution No. 159 of 1999 Regular Session; 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 2000-2001, 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 “under funded” while temporarily freezing the state support to local systems currently “over funded”; 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 3, 2000, 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
2000-2001 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 \$3,103. In the event no provision for an annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2001-2002, 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 2001-2002.

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:

$$x \quad \frac{\text{Local Wealth Factor (LWF)}}{\text{Proportion of State Weighted Membership}} \\ \text{Local Equalization Factor}$$

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

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

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

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

II. LEVEL 2 - INCENTIVE FOR LOCAL EFFORT

A. LEVEL 2 ELIGIBLE LOCAL REVENUE

1. LOCAL REVENUE OVER LEVEL 1 LOCAL SHARE:

Prior year revenues from Sales Tax, Property Tax (Including Debt Service), State and Federal Revenue in Lieu of Taxes, and 50% of Earnings on Property

$$\begin{array}{r}
 - \text{ Base Foundation Level 1 Local Cost} \\
 \hline
 \text{Local Revenue Over Level 1 Local Share}
 \end{array}$$

2. LIMIT ON STATE LEVEL 2 SUPPORT:

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

3. LEVEL 2 ELIGIBLE LOCAL REVENUE:

The Lesser of:
 Local Revenue Over Level 1 (II.A.1.)
 or
 Limit on State Level 2 Support (II.A.2.)

B. STATE SUPPORT OF LEVEL 2 LOCAL FISCAL EFFORT

1. PERCENT STATE SHARE LEVEL 2:

$$\begin{array}{r}
 1 \\
 - \text{ [(1 - .40) x LWF]} \\
 \hline
 \text{Each District Percent Level 2 State Support}
 \end{array}$$

2. STATE SUPPORT OF LEVEL 2 (II.A.3. TIMES II.B.1.):

$$\begin{array}{r} \text{Level 2 Eligible Revenue} \\ \times \quad \frac{\text{Each District Percent Level 2 State Support}}{\text{State Support for Level 2}} \end{array}$$

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, 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. 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, after applying adjustments provided in Section VII.
- 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 \$3,103. (In the event no provision for an annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2001-2002, 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 2001- 2002.)
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. Local Wealth Factor - 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.
 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_i = Relative Wealth Index of each school system

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. LOCAL WEALTH FACTOR (LWF)
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 local wealth factor.

VIII. ONE-TIME 2000-2001 ADJUSTMENT CONTINGENT ON LEGISLATIVE ACTIONS

- A. After all MFP formula calculations have been made, BESE shall apply a one-time only reduction of the total state share of MFP funds for 2000-2001 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 15.2% to 14.2% 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 the Louisiana School Employees' Retirement System remains in effect and funds are made available through application of such credit based on appropriate legal or legislative measures in 2000-2001.
- B. Any such reduction shall be no less than \$22,923,821 and shall not exceed \$22,923,821 if contingencies are met.

Such reduction shall consider and be net of increases in the employer cost of group health insurance. The reduction shall be allocated to school systems based on a schedule approved by BESE.

- 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: February 22, 2001

CIRCULAR: 1063 MFP BUDGET LETTER (2000-2001)

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: 2000-2001 State Public School Fund – Minimum Foundation Program
(MFP) Equalization Distribution

The General Appropriations Bill, House Bill 1, Act 11 of the 2000 Regular Session of the Louisiana Legislature provides funding for the Minimum Foundation Program (MFP) Formula contained in Senate Concurrent Resolution (SCR) 58 of the 2000 Regular Session of the Louisiana Legislature. The total funding appropriated in Act 11 is \$2,243,837,611.

The total MFP requirements, according to parish and city school system and LSU and Southern University lab school data reports, are \$2,288,711,540. These formula calculations did not consider the \$19 million one-time adjustment applied in the FY 2000 formula as per SCR159. Therefore, this one-time adjustment is considered to be "repaid" and in the base amount for FY 2001.

Student membership audits and financial data audits require a net recovery adjustment of \$3,011,720. Additionally, audit adjustments to the 1999-2000 district tax rates resulted in a greater distribution due districts in the amount of \$17,210,600. The net of these adjustments is \$14,198,880 due to districts and will be applied to the FY 2001 requirements.

SCR 58 contains a \$22.9 million one-time reduction adjustment 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 14.2%, the use of an Employers Credit Account for the School Employees Retirement System and an offset increase in employee group health insurance cost. The reduction shall be distributed based on each districts' proportion of MFP state funding based on Level 1, Level 2 and Hold Harmless. The adjustment shall not be recognized or considered when calculating the MFP formula for any subsequent year as per SCR 58.

The formula is implemented as per SCR 58 at a net cost of \$2,279,986,600 creating a \$36,148,989 under allocation on the state general fund MFP appropriation.

"An Equal Opportunity Employer"

The following tables are included:

- Table 1: State Level Comparison**
MFP 1999-00 Budget Letter variables compared to MFP 2000-01 Budget Letter variables used to calculate the state equalization distribution.
- Table 2: District Level MFP 2000-01 Summary**
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 2001**
Total MFP distribution less audit adjustments, one-time adjustment and revised monthly MFP distributions.
- Table 4: 2000-01 Minimum Foundation Program (MFP) Level 1 and 2**
Calculation of the 2000-01 Minimum Foundation Program (MFP) Level 1 and 2 for the 66 school systems in Louisiana.
- Table 5: Lab Schools Distribution of MFP Monthly Payments March – June 2001**
Total MFP distribution less audit adjustments, one-time adjustment, lab school budget audit adjustments and revised monthly MFP distributions.
- Table 6: Local Wealth Factor (LWF)**
Calculation of the Local Wealth Factor (LWF) for the 66 school systems.
- Table 7: October 2, 2000 Student Membership**
October 2, 2000 student membership by grade level and the October 1, 1999 adjusted total membership.
- Table 8: 1999-2000 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:cs

Attachments

C: BESE Members
Senator Jay Dardenne
Senator Gerald Theunissen
Representative Jerry Luke LeBlanc
Representative Carl Crane
Commissioner Mark Drennen
Local School System Business Managers/Directors of Finance
Carole Wallin, Deputy Superintendent of Education, SDE
Marlyn Langley, Deputy Superintendent, Management & Finance, 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
Ron Wascom, LSBA
James Cannon, Budget Office, SU
George Silbernagel, House Appropriations
Dee' layn Cothorn, Office of Planning & Budget
David Ray, Senate Finance
John Rombach, Legislative Fiscal Office

Appendix C

TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	Circular # 1061 1999-2000 BUDGET LETTER	Circular # 1063 2000-2001 BUDGET LETTER	COMPARISON OF 1999-00 to 2000-2001 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,020	\$3,103	\$83	2.7%
B. Total Weighted Membership *	993,123	981,811	(11,312)	-1.1%
1. October 1 Membership	740,006	727,255	(12,751)	-1.7%
2. At-Risk Weight Factor (17%)	73,418	71,893	(1,525)	-2.1%
3. Vocational Weight Factor (5%)	9,324	9,256	(68)	-0.7%
4. Exceptionalities Weight Factor (150%)	142,833	145,608	2,775	1.9%
5. Gifted/Talented Weight Factor (60%)	15,341	15,554	213	1.4%
6. Economy-of-Scale Weight Factor (Max 20% at zero Membership <7,500)	12,201	12,245	44	0.4%
C. Total Level 1 State and Local Costs (A X B)	\$2,999,231,162	\$3,046,559,533	\$47,328,371	1.6%
1. State Share of Cost (C X 65%)	\$1,949,569,272	\$1,980,262,918	\$30,693,646	1.6%
2. Local Share of Cost (C X 35%)	\$1,049,661,890	\$1,066,296,615	\$16,634,725	1.6%
D. Total Local Revenues in MFP	\$1,568,217,830	\$1,694,006,978	\$125,789,148	8.0%
1. Total Net Assessed Property	\$15,226,451,693	\$15,959,286,273	\$732,834,580	4.8%
2. Total Est. Sales Tax Base	\$52,743,978,836	\$55,642,123,964	\$2,898,145,128	5.5%
3. Average Equivalent Millage Rate	40.64	41.11	0.47	1.2%
4. Average Equivalent Sales Tax Rate	1.73%	1.80%	0.07%	4.0%
5. Property Tax Revenue	\$618,800,174	\$656,093,426	\$37,293,252	6.0%
6. Sales Tax Revenue	\$913,203,900	\$1,000,538,884	\$87,334,984	9.6%
7. Other Revenues Considered	\$36,213,756	\$37,374,668	\$1,160,912	3.2%
E. Level 2 Eligible Local Revenue	\$503,761,065	\$598,062,739	\$94,301,674	18.7%
1. Level 2 State Support (E X 40%)	\$191,177,183	\$216,499,627	\$25,322,444	13.2%
2. Level 2 State Liability	\$214,983,126	\$193,072,166	(\$21,910,960)	-10.2%
F. Level 1 and 2 State Share Based on Prior Year Per Pupil	\$98,119,854	\$87,856,359	(\$10,263,495)	-10.5%
G. Level 1 and 2 State Share (C1+E1+F)	\$2,238,866,308	\$2,284,618,903	\$45,752,595	2.0%
H. Total State Share Implementation of Total State Formula Allocation	\$2,238,866,308	\$2,284,618,903	\$45,752,595	2.0%
I. Act 880 of 1997 Total Funding***:	\$631,494	\$4,092,637	\$3,461,143	548.1%
LSU Lab. School	\$386,363	\$2,543,904	\$2,157,541	558.4%
Southern Univ. Lab. School	\$245,131	\$1,548,733	\$1,303,602	531.8%
J. Total MFP Allocation (H+I)	\$2,239,497,802	\$2,288,711,540	\$49,213,738	2.2%
K. Adjustments				
1. Plus/(Minus) Prior Year Adjustments	(\$2,246,193)	\$14,198,880	\$16,445,073	-732.1%
2. Other Adjustments	(\$19,000,019)	(\$22,923,821)	(\$3,923,802)	20.7%
L. Total MFP Distribution (J+K1+K2)	\$2,218,251,590	\$2,279,986,600	\$61,735,009	2.8%
1. MFP Distribution Annual Increase	\$34,419,182	\$61,735,009	\$27,315,827	79.4%
M. Total State MFP Appropriation	\$2,257,642,085	\$2,243,837,611	(\$13,804,474)	-0.6%
N. Budget Amendment to Increase/(Decrease) MFP Appropriation (L-M)	(\$39,390,495)	\$36,148,989	\$75,539,483	-191.8%

TABLE 2: DISTRICT LEVEL 2000-2001 SUMMARY

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

LEA	School System	Oct.1, 2000 Student Membership (Per SIS)	Total Weighted Membership and/or Units	Per Pupil Amount	TOTAL LEVEL 1 COSTS	35%	
						Local Share of Level 1	STATE SHARE OF LEVEL 1
		(1)	(8)	(9)	(10)	(14)	(16)
1	ACADIA	9,811	13,612	\$3,103	\$42,238,036	\$8,851,738	\$33,386,298
2	ALLEN	4,258	5,864	\$3,103	\$18,195,992	\$3,493,473	\$14,702,519
3	ASCENSION	14,827	19,520	\$3,103	\$60,570,560	\$26,815,026	\$33,755,534
4	ASSUMPTION	4,409	6,258	\$3,103	\$19,418,574	\$3,631,548	\$15,787,026
5	AVOYELLES	6,896	9,179	\$3,103	\$28,482,437	\$5,188,084	\$23,294,353
6	BEAUREGARD	6,062	8,019	\$3,103	\$24,882,957	\$6,926,892	\$17,956,065
7	BIENVILLE	2,528	3,747	\$3,103	\$11,626,941	\$4,750,433	\$6,876,508
8	BOSSIER	18,685	23,661	\$3,103	\$73,420,083	\$22,665,781	\$50,754,302
9	CADDO	44,259	59,043	\$3,103	\$183,210,429	\$59,029,551	\$124,180,878
10	CALCASIEU	32,099	42,391	\$3,103	\$131,539,273	\$55,007,974	\$76,531,299
11	CALDWELL	1,808	2,623	\$3,103	\$8,139,169	\$1,422,535	\$6,716,634
12	CAMERON	1,959	2,887	\$3,103	\$8,958,361	\$3,713,386	\$5,244,975
13	CATAHOULA	1,887	2,702	\$3,103	\$8,384,306	\$1,592,950	\$6,791,356
14	CLAIBORNE	2,764	4,248	\$3,103	\$13,181,544	\$3,106,941	\$10,074,603
15	CONCORDIA	3,812	5,304	\$3,103	\$16,458,312	\$3,729,945	\$12,728,367
16	DESOTO	4,992	7,102	\$3,103	\$22,037,506	\$7,583,112	\$14,454,394
17	EAST BATON ROUGE	53,188	69,323	\$3,103	\$215,109,269	\$115,016,907	\$100,092,362
18	EAST CARROLL	1,807	2,677	\$3,103	\$8,306,731	\$1,323,849	\$6,982,882
19	EAST FELICIANA	2,528	3,744	\$3,103	\$11,617,632	\$2,498,598	\$9,119,034
20	EVANGELINE	6,264	8,877	\$3,103	\$27,545,331	\$6,406,711	\$21,138,620
21	FRANKLIN	3,828	5,424	\$3,103	\$16,830,672	\$3,072,638	\$13,758,034
22	GRANT	3,589	5,137	\$3,103	\$15,940,111	\$1,914,737	\$14,025,374
23	IBERIA	14,499	20,137	\$3,103	\$62,485,111	\$15,797,141	\$46,687,970
24	IBERVILLE	4,921	7,062	\$3,103	\$21,913,386	\$12,411,076	\$9,502,310
25	JACKSON	2,555	3,665	\$3,103	\$11,372,495	\$2,623,109	\$8,749,386
26	JEFFERSON	50,325	69,604	\$3,103	\$215,981,212	\$122,656,618	\$93,324,594
27	JEFFERSON DAVIS	5,854	8,388	\$3,103	\$26,027,964	\$5,964,507	\$20,063,457
28	LAFAYETTE	29,132	37,544	\$3,103	\$116,499,032	\$53,829,066	\$62,669,966
29	LAFOURCHE	15,142	20,190	\$3,103	\$62,649,570	\$17,942,517	\$44,707,053
30	LASALLE	2,600	3,561	\$3,103	\$11,049,783	\$2,473,966	\$8,575,817
31	LINCOLN	6,643	8,707	\$3,103	\$27,017,821	\$8,956,704	\$18,061,117
32	LIVINGSTON	19,739	24,203	\$3,103	\$75,101,909	\$10,676,148	\$64,425,761
33	MADISON	2,489	3,616	\$3,103	\$11,220,448	\$2,062,099	\$9,158,349
34	MOREHOUSE	5,308	7,630	\$3,103	\$23,675,890	\$5,923,497	\$17,752,393
35	NATCHITOCHE	6,781	9,217	\$3,103	\$28,600,351	\$7,795,732	\$20,804,619
36	ORLEANS	75,743	99,758	\$3,103	\$309,549,074	\$112,502,858	\$197,046,216
37	OUACHITA	17,365	22,257	\$3,103	\$69,063,471	\$17,224,463	\$51,839,008
38	PLAQUEMINES	4,772	6,512	\$3,103	\$20,206,736	\$17,382,872	\$2,823,864
39	POINTE COUPEE	3,325	4,978	\$3,103	\$15,446,734	\$7,208,810	\$8,237,924
40	RAPIDES	23,133	30,869	\$3,103	\$95,786,507	\$29,325,545	\$66,460,962
41	RED RIVER	1,818	2,767	\$3,103	\$8,586,001	\$1,385,577	\$7,200,424
42	RICHLAND	3,760	5,559	\$3,103	\$17,249,577	\$3,361,455	\$13,888,122
43	SABINE	4,257	6,239	\$3,103	\$19,359,617	\$4,487,783	\$14,871,834
44	ST. BERNARD	8,447	11,253	\$3,103	\$34,918,059	\$12,443,886	\$22,474,173
45	ST. CHARLES	9,679	12,503	\$3,103	\$38,796,809	\$26,725,170	\$12,071,639
46	ST. HELENA	1,405	2,254	\$3,103	\$6,994,162	\$1,262,249	\$5,731,913
47	ST. JAMES	3,866	5,545	\$3,103	\$17,206,135	\$9,852,893	\$7,353,242
48	ST. JOHN THE BAPTIST	6,363	9,529	\$3,103	\$29,568,487	\$9,794,780	\$19,773,707
49	ST. LANDRY	15,463	21,600	\$3,103	\$67,024,800	\$14,443,958	\$52,580,842
50	ST. MARTIN	8,558	11,762	\$3,103	\$36,497,486	\$7,142,071	\$29,355,415
51	ST. MARY	10,536	14,318	\$3,103	\$44,428,754	\$14,171,253	\$30,257,501
52	ST. TAMMANY	32,502	43,850	\$3,103	\$136,066,550	\$40,234,370	\$95,832,180
53	TANGIPAHOA	18,123	24,504	\$3,103	\$76,035,912	\$16,610,469	\$59,425,443
54	TENSAS	1,028	1,768	\$3,103	\$5,486,104	\$1,426,405	\$4,059,699
55	TERREBONNE	19,633	26,998	\$3,103	\$83,774,794	\$25,446,148	\$58,328,646
56	UNION	3,538	4,907	\$3,103	\$15,226,421	\$3,669,593	\$11,556,828
57	VERMILION	8,879	11,992	\$3,103	\$37,211,176	\$11,549,306	\$25,661,870
58	VERNON	10,087	13,314	\$3,103	\$41,313,342	\$6,432,984	\$34,880,358
59	WASHINGTON	4,592	6,853	\$3,103	\$21,264,859	\$3,054,650	\$18,210,209
60	WEBSTER	7,551	9,871	\$3,103	\$30,629,713	\$8,298,469	\$22,331,244
61	WEST BATON ROUGE	3,753	5,347	\$3,103	\$16,591,741	\$8,065,142	\$8,526,599
62	WEST CARROLL	2,486	3,586	\$3,103	\$11,127,358	\$1,927,095	\$9,200,263
63	WEST FELICIANA	2,191	3,246	\$3,103	\$10,072,338	\$9,313,657	\$758,681
64	WINN	2,870	4,125	\$3,103	\$12,799,875	\$3,199,869	\$9,600,006
65	CITY OF MONROE	10,208	14,000	\$3,103	\$43,442,000	\$18,105,128	\$25,336,872
66	CITY OF BOGALUSA	3,076	4,881	\$3,103	\$15,145,743	\$3,392,719	\$11,753,024
	STATE TOTAL	727,255	981,811	\$3,103	\$3,046,559,533	\$1,066,296,615	\$1,980,262,918

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%	2000-2001 NEW FORMULA STATE AID (Levels 1 and 2)
						State Aid Level 2	
		(19)	(20)	(22)		(23)	(27)
1	ACADIA	\$540,104	\$0	\$540,104	1	\$346,067	\$33,732,365
2	ALLEN	\$2,948,967	\$0	\$2,948,967	1	\$1,978,382	\$16,680,901
3	ASCENSION	\$23,237,042	\$0	\$19,988,285	1	\$4,818,645	\$38,574,178
4	ASSUMPTION	\$3,542,666	\$0	\$3,542,666	1	\$2,406,904	\$18,193,931
5	AVOUELLES	\$1,201,462	\$0	\$1,201,462	1	\$826,296	\$24,120,650
6	BEAUREGARD	\$5,586,601	\$0	\$5,586,601	1	\$2,920,557	\$20,876,622
7	BIENVILLE	\$3,200,639	\$0	\$3,200,639	1	\$958,887	\$7,835,394
8	BOSSIER	\$12,804,795	\$0	\$12,804,795	1	\$6,028,197	\$56,782,498
9	CADDO	\$57,575,439	\$0	\$57,575,439	1	\$25,774,515	\$149,955,393
10	CALCASIEU	\$31,001,829	\$0	\$31,001,829	1	\$8,776,878	\$85,308,177
11	CALDWELL	\$900,304	\$0	\$900,304	1	\$630,557	\$7,347,192
12	CAMERON	\$2,486,246	\$0	\$2,486,246	1	\$719,517	\$5,964,492
13	CATAHOULA	\$1,058,361	\$0	\$1,058,361	1	\$713,652	\$7,505,008
14	CLAIBORNE	\$1,320,325	\$0	\$1,320,325	1	\$786,829	\$10,861,432
15	CONCORDIA	\$777,860	\$0	\$777,860	1	\$475,655	\$13,204,021
16	DESOTO	\$7,630,255	\$0	\$7,272,377	1	\$2,982,499	\$17,436,893
17	EAST BATON ROUGE	\$79,395,436	\$0	\$70,986,059	1	\$5,919,356	\$106,011,719
18	EAST CARROLL	\$523,148	\$0	\$523,148	1	\$380,219	\$7,363,101
19	EAST FELICIANA	\$1,522,653	\$0	\$1,522,653	1	\$961,264	\$10,080,299
20	EVANGELINE	\$251,458	\$0	\$251,458	1	\$151,196	\$21,289,817
21	FRANKLIN	\$124,537	\$0	\$124,537	1	\$85,561	\$13,843,595
22	GRANT	\$825,927	\$0	\$825,927	1	\$655,852	\$14,681,226
23	IBERIA	\$10,024,478	\$0	\$10,024,478	1	\$5,679,907	\$52,367,877
24	IBERVILLE	\$6,086,299	\$0	\$6,086,299	1	\$176,996	\$9,679,306
25	JACKSON	\$1,903,823	\$0	\$1,903,823	1	\$1,151,039	\$9,900,425
26	JEFFERSON	\$41,729,436	\$0	\$41,729,436	1	\$1,103,748	\$94,428,342
27	JEFFERSON DAVIS	\$3,377,555	\$0	\$3,377,555	1	\$2,050,710	\$22,114,167
28	LAFAYETTE	\$17,417,348	\$0	\$17,417,348	1	\$3,621,140	\$66,291,106
29	LAFOURCHE	\$12,747,156	\$0	\$12,747,156	1	\$6,488,777	\$51,195,829
30	LASALLE	\$2,170,887	\$0	\$2,170,887	1	\$1,337,665	\$9,913,482
31	LINCOLN	\$4,938,109	\$0	\$4,938,109	1	\$2,131,760	\$20,192,877
32	LIVINGSTON	\$11,634,507	\$0	\$11,634,507	1	\$8,799,235	\$73,224,995
33	MADISON	\$0	(\$299,818)	\$0	0	\$0	\$9,158,349
34	MOREHOUSE	\$1,383,006	\$0	\$1,383,006	1	\$789,836	\$18,542,228
35	NATCHITOCHE	\$4,262,427	\$0	\$4,262,427	1	\$2,270,718	\$23,075,338
36	ORLEANS	\$62,874,591	\$0	\$62,874,591	1	\$23,701,086	\$220,747,302
37	OUACHITA	\$23,622,538	\$0	\$22,790,945	1	\$13,046,820	\$64,885,828
38	PLAQUEMINES	\$0	(\$544,853)	\$0	0	\$0	\$2,823,864
39	POINTE COUPEE	\$0	(\$167,929)	\$0	0	\$0	\$8,237,924
40	RAPIDES	\$20,986,417	\$0	\$20,986,417	1	\$9,971,958	\$76,432,919
41	RED RIVER	\$2,025,472	\$0	\$2,025,472	1	\$1,465,135	\$8,665,559
42	RICHLAND	\$845,420	\$0	\$845,420	1	\$562,994	\$14,451,116
43	SABINE	\$995,085	\$0	\$995,085	1	\$599,647	\$15,471,481
44	ST. BERNARD	\$6,407,001	\$0	\$6,407,001	1	\$2,492,793	\$24,966,967
45	ST. CHARLES	\$26,523,357	\$0	\$12,802,947	1	\$0	\$12,071,639
46	ST. HELENA	\$168,343	\$0	\$168,343	1	\$116,261	\$5,848,174
47	ST. JAMES	\$6,208,263	\$0	\$5,678,025	1	\$104,107	\$7,457,348
48	ST. JOHN THE BAPTIST	\$7,271,311	\$0	\$7,271,311	1	\$3,142,152	\$22,915,859
49	ST. LANDRY	\$5,896,416	\$0	\$5,896,416	1	\$3,718,094	\$56,298,936
50	ST. MARTIN	\$4,241,265	\$0	\$4,241,265	1	\$2,818,478	\$32,173,893
51	ST. MARY	\$7,900,388	\$0	\$7,900,388	1	\$3,580,467	\$33,837,968
52	ST. TAMMANY	\$49,578,077	\$0	\$44,901,962	1	\$22,140,801	\$117,972,981
53	TANGIPAHOA	\$7,964,161	\$0	\$7,964,161	1	\$4,981,621	\$64,407,065
54	TENSAS	\$0	(\$231,773)	\$0	0	\$0	\$4,059,699
55	TERREBONNE	\$11,869,665	\$0	\$11,869,665	1	\$5,689,068	\$64,017,714
56	UNION	\$0	(\$805,274)	\$0	0	\$0	\$11,556,828
57	VERMILION	\$2,521,769	\$0	\$2,521,769	1	\$1,180,021	\$26,841,891
58	VERNON	\$4,733,353	\$0	\$4,733,353	1	\$3,469,855	\$38,350,213
59	WASHINGTON	\$2,217,286	\$0	\$2,217,286	1	\$1,671,273	\$19,881,482
60	WEBSTER	\$5,731,509	\$0	\$5,731,509	1	\$3,069,516	\$25,400,760
61	WEST BATON ROUGE	\$4,482,818	\$0	\$4,482,818	1	\$747,270	\$9,273,869
62	WEST CARROLL	\$0	(\$77,097)	\$0	0	\$0	\$9,200,263
63	WEST FELICIANA	\$558,487	\$0	\$558,487	1	\$0	\$758,681
64	WINN	\$2,775,416	\$0	\$2,775,416	1	\$1,585,988	\$11,185,994
65	CITY OF MONROE	\$4,612,664	\$0	\$4,612,664	1	\$1,317,122	\$26,653,994
66	CITY OF BOGALUSA	\$694,952	\$0	\$694,952	1	\$428,085	\$12,181,110
	STATE TOTAL	\$629,837,106	(\$2,126,744)	\$598,062,739	60	\$216,499,627	\$2,196,762,545

TABLE 2: Continued--

LEA	School System	Subsequent Year Change	NUMBER OF DISTRICTS INCREASING	Prior Year Formula Calculation	NO. OF H/H DIST	2000-2001 STATE SHARE OF COST (LEVELS 1 and 2)	2000-2001 Per Pupil State Share (Levels 1 and 2)
		(30)		(31)		(34)	(34a)
1	ACADIA	\$484,246	1	\$0	0	\$33,732,365	\$3,438
2	ALLEN	\$604,194	1	\$0	0	\$16,680,901	\$3,918
3	ASCENSION	\$1,710,321	1	\$0	0	\$38,574,178	\$2,602
4	ASSUMPTION	(\$32,050)	0	\$0	0	\$18,193,931	\$4,127
5	AVOUELLES	\$286,772	1	\$0	0	\$24,120,650	\$3,498
6	BEAUREGARD	\$782,295	1	\$0	0	\$20,876,622	\$3,444
7	BIENVILLE	(\$203,038)	0	\$0	0	\$7,835,394	\$3,099
8	BOSSIER	\$1,487,372	1	\$0	0	\$56,782,498	\$3,039
9	CADDO	\$220,758	1	\$0	0	\$149,955,393	\$3,388
10	CALCASIEU	\$5,108,725	1	\$0	0	\$85,308,177	\$2,658
11	CALDWELL	(\$16,412)	0	\$0	0	\$7,347,192	\$4,064
12	CAMERON	\$450,218	1	\$0	0	\$5,964,492	\$3,045
13	CATAHOULA	\$3,000	1	\$0	0	\$7,505,008	\$3,977
14	CLAIBORNE	\$401,611	1	\$0	0	\$10,861,432	\$3,930
15	CONCORDIA	(\$426,515)	0	\$233,545	1	\$13,437,567	\$3,525
16	DESOTO	\$1,227,449	1	\$0	0	\$17,436,893	\$3,493
17	EAST BATON ROUGE	(\$3,417,941)	0	\$30,572,406	1	\$136,584,125	\$2,568
18	EAST CARROLL	\$181,105	1	\$0	0	\$7,363,101	\$4,075
19	EAST FELICIANA	(\$222,705)	0	\$0	0	\$10,080,299	\$3,987
20	EVANGELINE	(\$260,772)	0	\$204,786	1	\$21,494,603	\$3,431
21	FRANKLIN	(\$253,103)	0	\$0	0	\$13,843,595	\$3,616
22	GRANT	\$425,045	1	\$0	0	\$14,681,226	\$4,091
23	IBERIA	\$1,164,197	1	\$0	0	\$52,367,877	\$3,612
24	IBERVILLE	(\$380,822)	0	\$2,898,032	1	\$12,577,338	\$2,556
25	JACKSON	(\$196,430)	0	\$0	0	\$9,900,425	\$3,875
26	JEFFERSON	(\$2,363,931)	0	\$26,348,135	1	\$120,776,477	\$2,400
27	JEFFERSON DAVIS	\$498,172	1	\$0	0	\$22,114,167	\$3,778
28	LAFAYETTE	(\$1,444,547)	0	\$2,359,035	1	\$68,650,141	\$2,357
29	LAFOURCHE	\$424,438	1	\$0	0	\$51,195,829	\$3,381
30	LASALLE	\$637,999	1	\$0	0	\$9,913,482	\$3,813
31	LINCOLN	\$835,056	1	\$0	0	\$20,192,877	\$3,040
32	LIVINGSTON	\$2,758,576	1	\$0	0	\$73,224,996	\$3,710
33	MADISON	(\$8,942)	0	\$0	0	\$9,158,349	\$3,680
34	MOREHOUSE	\$612,782	1	\$0	0	\$18,542,228	\$3,493
35	NATCHITOCHE	\$449,933	1	\$0	0	\$23,075,338	\$3,403
36	ORLEANS	(\$5,206,672)	0	\$0	0	\$220,747,302	\$2,914
37	OUACHITA	\$4,900,729	1	\$0	0	\$64,885,828	\$3,737
38	PLAQUEMINES	(\$6,294)	0	\$7,187,935	1	\$10,011,799	\$2,098
39	POINTE COUPEE	(\$54,740)	0	\$429,287	1	\$8,667,211	\$2,607
40	RAPIDES	\$1,554,608	1	\$0	0	\$76,432,919	\$3,304
41	RED RIVER	\$239,852	1	\$0	0	\$8,665,559	\$4,767
42	RICHLAND	\$672,560	1	\$0	0	\$14,451,116	\$3,843
43	SABINE	\$120,973	1	\$0	0	\$15,471,481	\$3,634
44	ST. BERNARD	\$144,811	1	\$0	0	\$24,966,967	\$2,956
45	ST. CHARLES	(\$162,511)	0	\$9,774,832	1	\$21,846,471	\$2,257
46	ST. HELENA	(\$271,211)	0	\$0	0	\$5,848,174	\$4,162
47	ST. JAMES	(\$238,215)	0	\$1,940,008	1	\$9,397,357	\$2,431
48	ST. JOHN THE BAPTIST	\$1,701,504	1	\$0	0	\$22,915,859	\$3,601
49	ST. LANDRY	\$3,971,417	1	\$0	0	\$56,298,936	\$3,641
50	ST. MARTIN	\$1,083,087	1	\$0	0	\$32,173,893	\$3,760
51	ST. MARY	\$1,097,253	1	\$0	0	\$33,837,968	\$3,212
52	ST. TAMMANY	\$3,262,512	1	\$0	0	\$117,972,981	\$3,630
53	TANGIPAHOA	\$638,039	1	\$0	0	\$64,407,065	\$3,554
54	TENSAS	(\$438,567)	0	\$0	0	\$4,059,699	\$3,949
55	TERREBONNE	\$731,970	1	\$0	0	\$64,017,714	\$3,261
56	UNION	(\$206,190)	0	\$0	0	\$11,556,828	\$3,266
57	VERMILION	(\$61,697)	0	\$0	0	\$26,841,891	\$3,023
58	VERNON	\$1,711,032	1	\$0	0	\$38,350,213	\$3,802
59	WASHINGTON	\$1,043,646	1	\$0	0	\$19,881,482	\$4,330
60	WEBSTER	\$150,637	1	\$0	0	\$25,400,760	\$3,364
61	WEST BATON ROUGE	\$556,675	1	\$0	0	\$9,273,869	\$2,471
62	WEST CARROLL	(\$35,456)	0	\$0	0	\$9,200,263	\$3,701
63	WEST FELICIANA	(\$100,406)	0	\$5,908,357	1	\$6,667,038	\$3,043
64	WINN	\$590,815	1	\$0	0	\$11,185,994	\$3,898
65	CITY OF MONROE	\$1,838,078	1	\$0	0	\$26,653,994	\$2,611
66	CITY OF BOGALUSA	\$726,869	1	\$0	0	\$12,181,110	\$3,960
	STATE TOTAL	\$31,482,165	42	\$87,856,359	11	\$2,284,618,903	\$3,141

TABLE 3: DISTRICT LEVEL MFP DISTRIBUTION
MFP MONTHLY PAYMENTS MARCH-JUNE 2001

SCHOOL SYSTEM	2000-2001 MFP State Share of Levels 1 and 2 (1)	2000-2001 One Time Adjustment Due to Drop in Retirement Rate - Using Level 1, Hold-Harmless, and Level 2 (2)	2000-2001 Total MFP Distribution with One-Time Retirement Adjustments (3)	2000-2001 Total MFP Distribution with One-Time Retirement Adjustments Per Pupil (4)	1999-2000 Adjustments Due to Student, CAFR & AFR Audits		2000-2001 Total MFP Distribution with All Adjustments (6)
					Due District (+) (5a)	Due State (-) (5b)	
1 Acadia	\$33,732,365	(\$338,511)	\$33,393,854	\$3,404	\$194,027	\$0	\$33,587,881
2 Allen	\$16,680,901	(\$167,397)	\$16,513,503	\$3,878	\$98,907	\$0	\$16,612,411
3 Ascension	\$38,574,178	(\$387,085)	\$38,187,093	\$2,576	\$0	\$0	\$38,187,093
4 Assumption	\$18,193,931	(\$182,581)	\$18,011,350	\$4,085	\$94,102	\$0	\$18,105,452
5 Avoyelles	\$24,120,650	(\$242,053)	\$23,878,596	\$3,463	\$311,181	\$0	\$24,189,777
6 Beauregard	\$20,876,622	(\$209,501)	\$20,667,121	\$3,409	\$185,071	\$0	\$20,852,192
7 Bienville	\$7,835,394	(\$78,632)	\$7,756,762	\$3,068	\$0	(\$61,827)	\$7,694,935
8 Bossier	\$56,782,498	(\$569,808)	\$56,212,691	\$3,008	\$706,220	\$0	\$56,918,911
9 Caddo	\$149,955,393	(\$1,504,793)	\$148,450,600	\$3,354	\$1,819,992	\$0	\$150,270,592
10 Calcasieu	\$85,308,177	(\$856,053)	\$84,452,125	\$2,631	\$1,837,624	\$0	\$86,289,749
11 Caldwell	\$7,347,192	(\$73,731)	\$7,273,461	\$4,023	\$29,443	\$0	\$7,302,903
12 Cameron	\$5,964,492	(\$59,861)	\$5,904,631	\$3,014	\$25,800	\$0	\$5,930,431
13 Catahoula	\$7,505,008	(\$75,314)	\$7,429,694	\$3,937	\$40,449	\$0	\$7,470,143
14 Claiborne	\$10,861,432	(\$108,998)	\$10,752,434	\$3,890	\$56,145	\$0	\$10,808,579
15 Concordia	\$13,437,567	(\$134,075)	\$13,303,492	\$3,490	\$87,000	\$0	\$13,390,492
16 DeSoto	\$17,436,893	(\$174,986)	\$17,261,907	\$3,458	\$183,540	\$0	\$17,445,447
17 East Baton Rouge	\$136,584,125	(\$1,370,675)	\$135,213,450	\$2,542	\$0	(\$408,304)	\$134,805,146
18 East Carroll	\$7,363,101	(\$73,891)	\$7,289,210	\$4,034	\$25,283	\$0	\$7,314,493
19 East Feliciana	\$10,080,299	(\$101,159)	\$9,979,140	\$3,947	\$53,007	\$0	\$10,032,147
20 Evangeline	\$21,494,603	(\$214,536)	\$21,280,067	\$3,397	\$129,979	\$0	\$21,410,046
21 Franklin	\$13,843,595	(\$138,923)	\$13,704,672	\$3,580	\$64,858	\$0	\$13,769,530
22 Grant	\$14,681,226	(\$147,330)	\$14,533,896	\$4,050	\$45,852	\$0	\$14,579,748
23 Iberia	\$52,367,877	(\$525,517)	\$51,842,360	\$3,576	\$776,379	\$0	\$52,618,739
24 Iberville	\$12,577,338	(\$126,218)	\$12,451,119	\$2,530	\$0	(\$2,556)	\$12,448,564
25 Jackson	\$9,900,425	(\$98,663)	\$9,801,762	\$3,836	\$69,909	\$0	\$9,871,670
26 Jefferson	\$120,776,477	(\$1,212,039)	\$119,564,438	\$2,376	\$0	(\$146,396)	\$119,418,043
27 Jefferson Davis	\$22,114,167	(\$221,920)	\$21,892,247	\$3,740	\$160,962	\$0	\$22,053,209
28 Lafayette	\$68,650,141	(\$688,931)	\$67,961,210	\$2,333	\$0	(\$51,843)	\$67,909,366
29 Lafourche	\$51,195,829	(\$513,757)	\$50,682,073	\$3,347	\$529,459	\$0	\$51,211,532
30 LaSalle	\$9,913,482	(\$99,484)	\$9,813,998	\$3,775	\$58,351	\$0	\$9,872,350
31 Lincoln	\$20,192,877	(\$202,637)	\$19,990,240	\$3,009	\$214,443	\$0	\$20,204,683
32 Livingston	\$73,224,996	(\$734,827)	\$72,490,169	\$3,672	\$343,239	\$0	\$72,833,408
33 Madison	\$9,158,349	(\$91,907)	\$9,066,442	\$3,643	\$16,674	\$0	\$9,083,116
34 Morehouse	\$18,542,228	(\$186,075)	\$18,356,153	\$3,458	\$172,916	\$0	\$18,529,069
35 Natchitoches	\$23,075,338	(\$231,562)	\$22,843,776	\$3,369	\$228,579	\$0	\$23,072,355
36 Orleans	\$220,747,302	(\$2,215,199)	\$218,532,103	\$2,885	\$434,634	\$0	\$218,966,737
37 Ouachita	\$64,885,828	(\$651,143)	\$64,234,685	\$3,699	\$525,711	\$0	\$64,760,395
38 Plaquemines	\$10,011,799	(\$100,472)	\$9,911,327	\$2,077	\$0	(\$4,196)	\$9,907,131
39 Pointe Coupee	\$8,667,211	(\$86,979)	\$8,580,232	\$2,581	\$70,380	\$0	\$8,650,613
40 Rapides	\$76,432,919	(\$767,002)	\$75,665,917	\$3,271	\$840,596	\$0	\$76,506,514
41 Red River	\$8,665,559	(\$86,959)	\$8,578,600	\$4,719	\$31,336	\$0	\$8,609,936
42 Richland	\$14,451,116	(\$145,020)	\$14,306,096	\$3,805	\$74,227	\$0	\$14,380,323
43 Sabine	\$15,471,481	(\$155,259)	\$15,316,222	\$3,598	\$99,627	\$0	\$15,415,849
44 St. Bernard	\$24,966,967	(\$250,544)	\$24,716,422	\$2,926	\$294,192	\$0	\$25,010,614
45 St. Charles	\$21,846,471	(\$219,238)	\$21,627,233	\$2,234	\$0	(\$9,028)	\$21,618,205
46 St. Helena	\$5,848,174	(\$58,689)	\$5,789,485	\$4,121	\$0	(\$15,883)	\$5,773,602
47 St. James	\$9,397,357	(\$94,306)	\$9,303,051	\$2,406	\$0	(\$68,062)	\$9,234,989
48 St. John the Baptist	\$22,915,859	(\$229,962)	\$22,685,897	\$3,565	\$292,246	\$0	\$22,978,143
49 St. Landry	\$56,298,936	(\$564,973)	\$55,733,964	\$3,604	\$303,458	\$0	\$56,037,421
50 St. Martin	\$32,173,893	(\$322,870)	\$31,851,023	\$3,722	\$236,383	\$0	\$32,087,406
51 St. Mary	\$33,837,968	(\$339,571)	\$33,498,397	\$3,179	\$314,525	\$0	\$33,812,922
52 St. Tammany	\$117,972,981	(\$1,183,860)	\$116,789,121	\$3,593	\$953,088	\$0	\$117,742,209
53 Tangipahoa	\$64,407,065	(\$646,328)	\$63,760,737	\$3,518	\$334,630	\$0	\$64,095,367
54 Tensas	\$4,059,699	(\$40,741)	\$4,018,958	\$3,909	\$11,965	\$0	\$4,030,923
55 Terrebonne	\$64,017,714	(\$642,420)	\$63,375,294	\$3,228	\$554,587	\$0	\$63,929,881
56 Union	\$11,556,828	(\$115,976)	\$11,440,852	\$3,234	\$35,017	\$0	\$11,475,869
57 Vermilion	\$26,841,891	(\$269,360)	\$26,572,530	\$2,993	\$268,002	\$0	\$26,840,533
58 Vernon	\$38,350,213	(\$384,852)	\$37,965,361	\$3,764	\$198,964	\$0	\$38,164,326
59 Washington	\$19,881,482	(\$199,515)	\$19,681,967	\$4,286	\$88,253	\$0	\$19,770,220
60 Webster	\$25,400,760	(\$254,898)	\$25,145,862	\$3,330	\$215,289	\$0	\$25,361,151
61 West Baton Rouge	\$9,273,869	(\$93,064)	\$9,180,805	\$2,446	\$0	(\$9,138)	\$9,171,667
62 West Carroll	\$9,200,263	(\$92,328)	\$9,107,935	\$3,664	\$29,777	\$0	\$9,137,713
63 West Feliciana	\$6,667,038	(\$66,906)	\$6,600,131	\$3,012	\$0	\$0	\$6,600,131
64 Winn	\$11,185,994	(\$112,252)	\$11,073,742	\$3,858	\$81,362	\$0	\$11,155,104
65 City of Monroe	\$26,653,994	(\$267,470)	\$26,386,525	\$2,585	\$135,588	\$0	\$26,522,112
66 City of Bogalusa	\$12,181,110	(\$122,238)	\$12,058,871	\$3,920	\$64,434	\$0	\$12,123,305
STATE TOTALS	\$2,284,618,903	(\$22,923,821)	\$2,261,695,082	\$3,110	\$15,047,663	(\$777,232)	\$2,275,965,513

Table 3: Continued --

(8)/4

	SCHOOL SYSTEM	Total MFP Amount Distributed for the First 8 Months of 2000-2001 (7)	MFP Balance to be Distributed for 2000-2001 (8)	Monthly Payments March - June 2001 (9)
1	Acadia	\$22,059,341	\$11,528,541	\$2,882,135
2	Allen	\$10,836,451	\$5,775,960	\$1,443,990
3	Ascension	\$24,330,243	\$13,856,850	\$3,464,213
4	Assumption	\$12,192,111	\$5,913,341	\$1,478,335
5	Avoyelles	\$15,511,405	\$8,678,372	\$2,169,593
6	Beauregard	\$13,325,017	\$7,527,175	\$1,881,794
7	Bienville	\$5,347,070	\$2,347,865	\$586,966
8	Bossier	\$37,654,170	\$19,264,741	\$4,816,185
9	Caddo	\$98,704,197	\$51,566,395	\$12,891,599
10	Calcasieu	\$52,637,901	\$33,651,847	\$8,412,962
11	Caldwell	\$4,875,326	\$2,427,577	\$606,894
12	Cameron	\$3,711,496	\$2,218,935	\$554,734
13	Catahoula	\$4,843,070	\$2,627,073	\$656,768
14	Claiborne	\$6,972,846	\$3,835,733	\$958,933
15	Concordia	\$9,139,797	\$4,250,695	\$1,062,674
16	DeSoto	\$10,821,184	\$6,624,263	\$1,656,066
17	East Baton Rouge	\$90,533,508	\$44,271,638	\$11,067,909
18	East Carroll	\$4,833,990	\$2,480,503	\$620,126
19	East Feliciana	\$6,758,112	\$3,274,035	\$818,509
20	Evangeline	\$14,307,541	\$7,102,505	\$1,775,626
21	Franklin	\$9,181,584	\$4,587,945	\$1,146,986
22	Grant	\$9,616,910	\$4,962,838	\$1,240,709
23	Iberia	\$33,778,851	\$18,839,888	\$4,709,972
24	Iberville	\$8,379,549	\$4,069,015	\$1,017,254
25	Jackson	\$6,662,630	\$3,209,040	\$802,260
26	Jefferson	\$79,708,295	\$39,709,748	\$9,927,437
27	Jefferson Davis	\$14,147,920	\$7,905,289	\$1,976,322
28	Lafayette	\$45,604,755	\$22,304,611	\$5,576,153
29	Lafourche	\$33,706,782	\$17,504,749	\$4,376,187
30	LaSalle	\$6,067,380	\$3,804,970	\$951,242
31	Lincoln	\$12,848,565	\$7,356,118	\$1,839,030
32	Livingston	\$48,590,578	\$24,242,830	\$6,060,708
33	Madison	\$6,096,323	\$2,986,793	\$746,698
34	Morehouse	\$11,793,691	\$6,735,378	\$1,683,844
35	Natchitoches	\$14,977,414	\$8,094,941	\$2,023,735
36	Orleans	\$150,505,294	\$68,461,443	\$17,115,361
37	Ouachita	\$40,227,400	\$24,532,995	\$6,133,249
38	Plaquemines	\$6,466,315	\$3,440,816	\$860,204
39	Pointe Coupee	\$5,573,341	\$3,077,272	\$769,318
40	Rapides	\$49,924,624	\$26,581,890	\$6,645,472
41	Red River	\$5,615,568	\$2,994,368	\$748,592
42	Richland	\$9,039,882	\$5,340,442	\$1,335,110
43	Sabine	\$10,129,989	\$5,285,860	\$1,321,465
44	St. Bernard	\$16,170,905	\$8,839,709	\$2,209,927
45	St. Charles	\$14,490,638	\$7,127,567	\$1,781,892
46	St. Helena	\$4,091,620	\$1,681,982	\$420,496
47	St. James	\$6,249,578	\$2,985,412	\$746,353
48	St. John the Baptist	\$13,826,503	\$9,151,640	\$2,287,910
49	St. Landry	\$34,438,597	\$21,598,824	\$5,399,706
50	St. Martin	\$20,644,836	\$11,442,571	\$2,860,643
51	St. Mary	\$21,591,982	\$12,220,939	\$3,055,235
52	St. Tammany	\$78,178,673	\$39,563,536	\$9,890,884
53	Tangipahoa	\$43,647,081	\$20,448,286	\$5,112,072
54	Tensas	\$2,698,157	\$1,332,766	\$333,192
55	Terrebonne	\$42,316,180	\$21,613,701	\$5,403,425
56	Union	\$7,736,373	\$3,739,495	\$934,874
57	Vermilion	\$17,970,014	\$8,870,518	\$2,217,630
58	Vernon	\$23,967,425	\$14,196,900	\$3,549,225
59	Washington	\$12,456,062	\$7,314,158	\$1,828,539
60	Webster	\$16,779,862	\$8,581,289	\$2,145,322
61	West Baton Rouge	\$5,654,105	\$3,517,563	\$879,391
62	West Carroll	\$6,163,542	\$2,974,171	\$743,543
63	West Feliciana	\$4,461,688	\$2,138,443	\$534,611
64	Winn	\$6,949,873	\$4,205,231	\$1,051,308
65	City of Monroe	\$16,176,326	\$10,345,786	\$2,586,447
66	City of Bogalusa	\$7,479,439	\$4,643,866	\$1,160,966
	STATE TOTALS	\$1,492,177,876	\$783,787,636	\$195,946,909

Table 3: Continued --

SCHOOL SYSTEM	REVISED 1999-2000 May 2000 Budget Letter Total MFP Distribution with Adjustments (10)	Change in MFP Distribution between 1999-2000 and 2000- 2001 (11)	Increases in MFP Funding for 2000- 2001 (12a)	Decreases in MFP Funding for 2000- 2001 (12b)
1 Acadia	\$32,828,454	\$759,427	\$759,427	\$0
2 Allen	\$15,867,813	\$744,598	\$744,598	\$0
3 Ascension	\$36,497,285	\$1,689,808	\$1,689,808	\$0
4 Assumption	\$18,005,487	\$99,965	\$99,965	\$0
5 Avoyelles	\$23,358,283	\$831,495	\$831,495	\$0
6 Beauregard	\$19,755,072	\$1,097,120	\$1,097,120	\$0
7 Bienville	\$8,013,824	(\$318,889)	\$0	(\$318,889)
8 Bossier	\$54,138,064	\$2,780,846	\$2,780,846	\$0
9 Caddo	\$146,637,008	\$3,633,584	\$3,633,584	\$0
10 Calcasieu	\$77,560,158	\$8,729,591	\$8,729,591	\$0
11 Caldwell	\$7,246,737	\$56,166	\$56,166	\$0
12 Cameron	\$5,431,542	\$498,889	\$498,889	\$0
13 Catahoula	\$7,398,116	\$72,027	\$72,027	\$0
14 Claiborne	\$10,330,483	\$478,095	\$478,095	\$0
15 Concordia	\$13,674,094	(\$283,602)	\$0	(\$283,602)
16 DeSoto	\$15,845,700	\$1,599,747	\$1,599,747	\$0
17 East Baton Rouge	\$138,394,114	(\$3,588,968)	\$0	(\$3,588,968)
18 East Carroll	\$7,112,245	\$202,248	\$202,248	\$0
19 East Feliciana	\$10,178,712	(\$146,565)	\$0	(\$146,565)
20 Evangeline	\$21,435,440	(\$25,394)	\$0	(\$25,394)
21 Franklin	\$13,934,642	(\$165,113)	\$0	(\$165,113)
22 Grant	\$14,116,764	\$462,984	\$462,984	\$0
23 Iberia	\$50,058,198	\$2,560,541	\$2,560,541	\$0
24 Iberville	\$12,798,781	(\$350,218)	\$0	(\$350,218)
25 Jackson	\$9,977,951	(\$106,280)	\$0	(\$106,280)
26 Jefferson	\$121,874,317	(\$2,456,274)	\$0	(\$2,456,274)
27 Jefferson Davis	\$21,299,853	\$753,357	\$753,357	\$0
28 Lafayette	\$69,380,742	(\$1,471,375)	\$0	(\$1,471,375)
29 Lafourche	\$49,871,857	\$1,339,674	\$1,339,674	\$0
30 LaSalle	\$8,942,329	\$930,020	\$930,020	\$0
31 Lincoln	\$19,057,602	\$1,147,082	\$1,147,082	\$0
32 Livingston	\$69,667,377	\$3,166,031	\$3,166,031	\$0
33 Madison	\$9,062,565	\$20,552	\$20,552	\$0
34 Morehouse	\$17,661,617	\$867,452	\$867,452	\$0
35 Natchitoches	\$22,216,264	\$856,092	\$856,092	\$0
36 Orleans	\$222,989,371	(\$4,022,634)	\$0	(\$4,022,634)
37 Ouachita	\$59,000,500	\$5,759,896	\$5,759,896	\$0
38 Plaquemines	\$9,860,010	\$47,120	\$47,120	\$0
39 Pointe Coupee	\$8,486,037	\$164,576	\$164,576	\$0
40 Rapides	\$73,295,550	\$3,210,964	\$3,210,964	\$0
41 Red River	\$8,324,453	\$285,484	\$285,484	\$0
42 Richland	\$13,572,413	\$807,910	\$807,910	\$0
43 Sabine	\$15,142,357	\$273,492	\$273,492	\$0
44 St. Bernard	\$24,294,008	\$716,606	\$716,606	\$0
45 St. Charles	\$21,601,641	\$16,564	\$16,564	\$0
46 St. Helena	\$6,085,925	(\$312,323)	\$0	(\$312,323)
47 St. James	\$9,547,146	(\$312,157)	\$0	(\$312,157)
48 St. John the Baptist	\$20,768,749	\$2,209,394	\$2,209,394	\$0
49 St. Landry	\$51,624,170	\$4,413,251	\$4,413,251	\$0
50 St. Martin	\$30,649,852	\$1,437,554	\$1,437,554	\$0
51 St. Mary	\$32,128,532	\$1,684,389	\$1,684,389	\$0
52 St. Tammany	\$112,824,280	\$4,917,929	\$4,917,929	\$0
53 Tangipahoa	\$62,975,563	\$1,119,805	\$1,119,805	\$0
54 Tensas	\$4,450,135	(\$419,212)	\$0	(\$419,212)
55 Terrebonne	\$62,128,483	\$1,801,398	\$1,801,398	\$0
56 Union	\$11,644,977	(\$169,108)	\$0	(\$169,108)
57 Vermilion	\$26,413,538	\$426,994	\$426,994	\$0
58 Vernon	\$36,134,280	\$2,030,046	\$2,030,046	\$0
59 Washington	\$18,630,469	\$1,139,751	\$1,139,751	\$0
60 Webster	\$24,828,698	\$532,453	\$532,453	\$0
61 West Baton Rouge	\$8,612,647	\$559,021	\$559,021	\$0
62 West Carroll	\$9,151,462	(\$13,749)	\$0	(\$13,749)
63 West Feliciana	\$6,688,670	(\$88,539)	\$0	(\$88,539)
64 Winn	\$10,437,378	\$717,726	\$717,726	\$0
65 City of Monroe	\$24,388,808	\$2,133,304	\$2,133,304	\$0
66 City of Bogalusa	\$11,310,505	\$812,800	\$812,800	\$0
STATE TOTALS	\$2,217,620,096	\$58,345,417	\$72,595,817	(\$14,250,401)

TABLE 4: 2000-2001 MINIMUM FOUNDATION PROGRAM (MFP) LEVELS 1 AND 2
LEVEL 1 - BASE FOUNDATION OF STATE AND LOCAL COSTS (65/35%)

LEA	School System	Oct. 1, 2000 Student Membership (Per SIS)	col. 6b x col. 1				cols. +2+ 3 + 4 + 5 + 6		col. 1 + col. 7		col. 8 x col. 9	
			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	
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
1	ACADIA	9,811	1,108	155	2,468	70	0	3,801	13,612	\$3,103	\$42,238,036	
2	ALLEN	4,258	418	60	686	74	368	1,606	5,864	\$3,103	\$18,195,992	
3	ASCENSION	14,827	980	148	3,354	211	0	4,693	19,520	\$3,103	\$60,570,560	
4	ASSUMPTION	4,409	498	60	888	40	363	1,849	6,258	\$3,103	\$19,418,574	
5	AVOYELLES	6,896	883	119	1,154	16	111	2,283	9,179	\$3,103	\$28,482,437	
6	BEAUREGARD	6,062	445	88	1,074	118	232	1,957	8,019	\$3,103	\$24,882,957	
7	BIENVILLE	2,528	307	52	506	19	335	1,219	3,747	\$3,103	\$11,626,941	
8	BOSSIER	18,685	1,190	263	3,231	292	0	4,976	23,661	\$3,103	\$73,420,083	
9	CADDO	44,259	3,932	519	9,456	877	0	14,784	59,043	\$3,103	\$183,210,429	
10	CALCASIEU	32,099	2,389	319	6,894	690	0	10,292	42,391	\$3,103	\$131,539,273	
11	CALDWELL	1,808	169	29	323	20	274	815	2,623	\$3,103	\$8,139,169	
12	CAMERON	1,959	126	32	413	68	289	928	2,887	\$3,103	\$8,958,361	
13	CATAHOULA	1,887	192	37	279	25	282	815	2,702	\$3,103	\$8,384,306	
14	CLAIBORNE	2,764	335	31	671	98	349	1,484	4,248	\$3,103	\$13,181,544	
15	CONCORDIA	3,812	461	53	570	33	375	1,492	5,304	\$3,103	\$16,458,312	
16	DESOTO	4,992	546	110	1,065	55	334	2,110	7,102	\$3,103	\$22,037,506	
17	EAST BATON ROUGE	53,188	5,771	626	8,927	811	0	16,135	69,323	\$3,103	\$215,109,269	
18	EAST CARROLL	1,807	280	27	287	2	274	870	2,677	\$3,103	\$8,306,731	
19	EAST FELICIANA	2,528	369	35	470	7	335	1,216	3,744	\$3,103	\$11,617,632	
20	EVANGELINE	6,264	799	109	1,467	32	206	2,613	8,877	\$3,103	\$27,545,331	
21	FRANKLIN	3,828	464	59	636	62	375	1,596	5,424	\$3,103	\$16,830,672	
22	GRANT	3,589	356	70	723	25	374	1,548	5,137	\$3,103	\$15,940,111	
23	IBERIA	14,499	1,468	260	3,579	331	0	5,638	20,137	\$3,103	\$62,485,111	
24	IBERVILLE	4,921	644	80	1,037	42	338	2,141	7,062	\$3,103	\$21,913,386	
25	JACKSON	2,555	240	52	444	37	337	1,110	3,665	\$3,103	\$11,372,495	
26	JEFFERSON	50,325	5,725	485	11,568	1,501	0	19,279	69,604	\$3,103	\$215,981,212	
27	JEFFERSON DAVIS	5,854	565	109	1,520	83	257	2,534	8,388	\$3,103	\$26,027,964	
28	LAFAYETTE	29,132	2,283	297	5,040	792	0	8,412	37,544	\$3,103	\$116,499,032	
29	LAFOURCHE	15,142	1,414	216	3,299	119	0	5,048	20,190	\$3,103	\$62,649,570	
30	LASALLE	2,600	215	48	341	17	340	961	3,561	\$3,103	\$11,049,783	
31	LINCOLN	6,643	588	115	1,112	97	152	2,064	8,707	\$3,103	\$27,017,821	
32	LIVINGSTON	19,739	1,355	223	2,747	139	0	4,464	24,203	\$3,103	\$75,101,909	
33	MADISON	2,489	354	30	399	11	333	1,127	3,616	\$3,103	\$11,220,448	
34	MOREHOUSE	5,308	647	48	1,274	43	310	2,322	7,630	\$3,103	\$23,675,890	
35	NATCHITOCHE	6,781	766	101	1,263	176	130	2,436	9,217	\$3,103	\$28,600,351	
36	ORLEANS	75,743	9,544	702	10,997	2,772	0	24,015	99,758	\$3,103	\$309,549,074	
37	OUACHITA	17,365	1,153	151	2,897	691	0	4,892	22,257	\$3,103	\$69,063,471	
38	PLAQUEMINES	4,772	445	56	812	80	347	1,740	6,512	\$3,103	\$20,206,736	
39	POINTE COUPEE	3,325	219	61	992	11	370	1,653	4,978	\$3,103	\$15,446,734	
40	RAPIDES	23,133	2,413	342	4,719	262	0	7,736	30,869	\$3,103	\$95,786,507	
41	RED RIVER	1,818	249	24	399	2	275	949	2,767	\$3,103	\$8,586,001	
42	RICHLAND	3,760	432	40	873	79	375	1,799	5,559	\$3,103	\$17,249,577	
43	SABINE	4,257	449	93	1,020	52	368	1,982	6,239	\$3,103	\$19,359,617	
44	ST. BERNARD	8,447	735	74	1,820	177	0	2,806	11,253	\$3,103	\$34,918,059	
45	ST. CHARLES	9,679	677	117	1,614	416	0	2,824	12,503	\$3,103	\$38,796,809	
46	ST. HELENA	1,405	188	37	395	1	228	849	2,254	\$3,103	\$6,994,162	
47	ST. JAMES	3,866	464	72	720	48	375	1,679	5,545	\$3,103	\$17,206,135	
48	ST. JOHN THE BAPTIST	6,363	831	118	1,971	53	193	3,166	9,529	\$3,103	\$29,568,487	
49	ST. LANDRY	15,463	1,987	282	3,717	151	0	6,137	21,600	\$3,103	\$67,024,800	
50	ST. MARTIN	8,558	1,002	144	2,025	33	0	3,204	11,762	\$3,103	\$36,497,486	
51	ST. MARY	10,536	1,181	104	2,373	124	0	3,782	14,318	\$3,103	\$44,428,754	
52	ST. TAMMANY	32,502	1,512	297	7,803	1,736	0	11,348	43,850	\$3,103	\$136,066,550	
53	TANGIPAHOA	18,123	2,036	209	4,008	128	0	6,381	24,504	\$3,103	\$76,035,912	
54	TENSAS	1,028	145	27	344	47	177	740	1,768	\$3,103	\$5,486,104	
55	TERREBONNE	19,633	1,910	344	4,739	372	0	7,365	26,998	\$3,103	\$83,774,794	
56	UNION	3,538	354	60	566	15	374	1,369	4,907	\$3,103	\$15,226,421	
57	VERMILION	8,879	791	156	2,120	46	0	3,113	11,992	\$3,103	\$37,211,176	
58	VERNON	10,087	887	118	2,091	131	0	3,227	13,314	\$3,103	\$41,313,342	
59	WASHINGTON	4,592	619	82	1,010	194	356	2,261	6,853	\$3,103	\$21,264,859	
60	WEBSTER	7,551	659	127	1,466	68	0	2,320	9,871	\$3,103	\$30,629,713	
61	WEST BATON ROUGE	3,753	382	56	681	100	375	1,594	5,347	\$3,103	\$16,591,741	
62	WEST CARROLL	2,486	266	49	434	19	332	1,100	3,586	\$3,103	\$11,127,358	
63	WEST FELICIANA	2,191	160	19	489	77	310	1,055	3,246	\$3,103	\$10,072,338	
64	WINN	2,870	301	65	498	37	354	1,255	4,125	\$3,103	\$12,799,875	
65	CITY OF MONROE	10,208	1,264	133	1,965	430	0	3,792	14,000	\$3,103	\$43,442,000	
66	CITY OF BOGALUSA	3,076	356	32	885	169	363	1,805	4,881	\$3,103	\$15,145,743	
	STATE TOTAL	727,255	71,893	9,256	145,608	15,554	12,245	254,556	981,811	\$3,103	\$3,046,559,533	

TABLE 4: Continued--

		Table 6, col. 6 Capacity Index	col.8 / Grand Total of col. 8	col. 12 x col. 11	col. 13 x grand total of col. 10 x 35%	col. 14 / col. 10	col. 10 - col. 14	col. 16 / col. 10	Table 8, col. 34
		35%							
LEA	School System	Local Wealth Factor (LWF)	Weighted Proportion State Membership	Local Proration Factor	Local Share of Level 1	Local Share Percent	STATE SHARE OF LEVEL 1	State Share Percent	Sales and Property Tax Revenues (Including Debt) Plus Other Revenue
		(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
1	ACADIA	0.598765	0.013864	0.008301	\$8,851,738	20.96%	\$33,386,298	79.04%	\$9,391,842
2	ALLEN	0.548546	0.005973	0.003276	\$3,493,473	19.20%	\$14,702,519	80.80%	\$6,442,441
3	ASCENSION	1.264878	0.019882	0.025148	\$26,815,026	44.27%	\$33,755,534	55.73%	\$50,052,069
4	ASSUMPTION	0.534325	0.006374	0.003406	\$3,631,548	18.70%	\$15,787,026	81.30%	\$7,174,214
5	AVOYELLES	0.520430	0.009349	0.004866	\$5,188,084	18.22%	\$23,294,353	81.78%	\$6,389,546
6	BEAUREGARD	0.795368	0.008168	0.006496	\$6,926,892	27.84%	\$17,956,065	72.16%	\$12,513,493
7	BIENVILLE	1.167346	0.003816	0.004455	\$4,750,433	40.86%	\$6,876,508	59.14%	\$7,951,073
8	BOSSIER	0.882039	0.024099	0.021257	\$22,665,781	30.87%	\$50,754,302	69.13%	\$35,470,576
9	CADDO	0.920558	0.060137	0.055359	\$59,029,551	32.22%	\$124,180,878	67.78%	\$116,604,990
10	CALCASIEU	1.194819	0.043176	0.051588	\$55,007,974	41.82%	\$76,531,299	58.18%	\$86,009,803
11	CALDWELL	0.499363	0.002672	0.001334	\$1,422,535	17.48%	\$6,716,634	82.52%	\$2,322,839
12	CAMERON	1.184335	0.002940	0.003483	\$3,713,386	41.45%	\$5,244,975	58.55%	\$6,199,632
13	CATAHOULA	0.542834	0.002752	0.001494	\$1,592,950	19.00%	\$6,791,356	81.00%	\$2,651,311
14	CLAIBORNE	0.673440	0.004327	0.002914	\$3,106,941	23.57%	\$10,074,603	76.43%	\$4,427,266
15	CONCORDIA	0.647513	0.005402	0.003498	\$3,729,945	22.66%	\$12,728,367	77.34%	\$4,507,805
16	DESOTO	0.983144	0.007234	0.007112	\$7,583,112	34.41%	\$14,454,394	65.59%	\$15,213,367
17	EAST BATON ROUGE	1.527687	0.070607	0.107866	\$115,016,907	53.47%	\$100,092,362	46.53%	\$194,412,343
18	EAST CARROLL	0.455347	0.002727	0.001242	\$1,323,849	15.94%	\$6,982,882	84.06%	\$1,846,997
19	EAST FELICIANA	0.614485	0.003813	0.002343	\$2,498,598	21.51%	\$9,119,034	78.49%	\$4,021,251
20	EVANGELINE	0.664537	0.009041	0.006008	\$6,406,711	23.26%	\$21,138,620	76.74%	\$6,658,169
21	FRANKLIN	0.521605	0.005524	0.002882	\$3,072,638	18.26%	\$13,758,034	81.74%	\$3,197,175
22	GRANT	0.343202	0.005232	0.001796	\$1,914,737	12.01%	\$14,025,374	87.99%	\$2,740,664
23	IBERIA	0.722327	0.020510	0.014815	\$15,797,141	25.28%	\$46,687,970	74.72%	\$25,821,619
24	IBERVILLE	1.618198	0.007193	0.011639	\$12,411,076	56.64%	\$9,502,310	43.36%	\$18,497,375
25	JACKSON	0.659011	0.003733	0.002460	\$2,623,109	23.07%	\$8,749,386	76.93%	\$4,526,932
26	JEFFERSON	1.622583	0.070893	0.115031	\$122,656,618	56.79%	\$93,324,594	43.21%	\$164,386,054
27	JEFFERSON DAVIS	0.654736	0.008543	0.005594	\$5,964,507	22.92%	\$20,063,457	77.08%	\$9,342,062
28	LAFAYETTE	1.320160	0.038240	0.050482	\$53,829,066	46.21%	\$62,669,966	53.79%	\$71,246,414
29	LAFOURCHE	0.818271	0.020564	0.016827	\$17,942,517	28.64%	\$44,707,053	71.36%	\$30,689,674
30	LASALLE	0.639694	0.003627	0.002320	\$2,473,966	22.39%	\$8,575,817	77.61%	\$4,644,853
31	LINCOLN	0.947174	0.008868	0.008400	\$8,956,704	33.15%	\$18,061,117	66.85%	\$13,894,813
32	LIVINGSTON	0.406158	0.024651	0.010012	\$10,676,148	14.22%	\$64,425,761	85.78%	\$22,310,655
33	MADISON	0.525087	0.003683	0.001934	\$2,062,099	18.38%	\$9,158,349	81.62%	\$1,762,281
34	MOREHOUSE	0.714832	0.007771	0.005555	\$5,923,497	25.02%	\$17,752,393	74.98%	\$7,306,503
35	NATCHITOCHE	0.778785	0.009388	0.007311	\$7,795,732	27.26%	\$20,804,619	72.74%	\$12,058,159
36	ORLEANS	1.038403	0.010606	0.105508	\$112,502,858	36.34%	\$197,046,216	63.66%	\$175,377,449
37	OUACHITA	0.712573	0.022669	0.016154	\$17,224,463	24.94%	\$51,839,008	75.06%	\$40,847,001
38	PLAQUEMINES	2.457861	0.006633	0.016302	\$17,382,872	86.03%	\$2,823,864	13.97%	\$16,838,020
39	POINTE COUPEE	1.333395	0.005070	0.006761	\$7,208,810	46.67%	\$8,237,924	53.33%	\$7,040,882
40	RAPIDES	0.874729	0.031441	0.027502	\$29,325,545	30.62%	\$66,460,962	69.38%	\$50,311,962
41	RED RIVER	0.461079	0.002818	0.001299	\$1,385,577	16.14%	\$7,200,424	83.86%	\$3,411,049
42	RICHLAND	0.556776	0.005662	0.003152	\$3,361,455	19.49%	\$13,888,122	80.51%	\$4,206,875
43	SABINE	0.662319	0.006355	0.004209	\$4,487,783	23.18%	\$14,871,834	76.82%	\$5,482,868
44	ST. BERNARD	1.018211	0.011461	0.011670	\$12,443,886	35.64%	\$22,474,173	64.36%	\$18,850,887
45	ST. CHARLES	1.968142	0.012735	0.025064	\$26,725,170	68.88%	\$12,071,639	31.12%	\$53,248,527
46	ST. HELENA	0.515634	0.002296	0.001184	\$1,262,249	18.05%	\$5,731,913	81.95%	\$1,430,592
47	ST. JAMES	1.636108	0.005648	0.009240	\$9,852,893	57.26%	\$7,353,242	42.74%	\$16,061,156
48	ST. JOHN THE BAPTIST	0.946450	0.009706	0.009186	\$9,794,780	33.13%	\$19,773,707	66.87%	\$17,066,091
49	ST. LANDRY	0.615719	0.022000	0.013546	\$14,443,958	21.55%	\$52,580,842	78.45%	\$20,340,375
50	ST. MARTIN	0.559105	0.011980	0.006698	\$7,142,071	19.57%	\$29,355,415	80.43%	\$11,383,336
51	ST. MARY	0.911331	0.014583	0.013290	\$14,171,253	31.90%	\$30,257,501	68.10%	\$22,071,641
52	ST. TAMMANY	0.844847	0.044662	0.037733	\$40,234,370	29.57%	\$95,832,180	70.43%	\$89,812,447
53	TANGIPAHOA	0.624159	0.024958	0.015578	\$16,610,469	21.85%	\$59,425,443	78.15%	\$24,574,630
54	TENSAS	0.742867	0.001801	0.001338	\$1,426,405	26.00%	\$4,059,699	74.00%	\$1,194,633
55	TERREBONNE	0.867842	0.027498	0.023864	\$25,446,148	30.37%	\$58,328,646	69.63%	\$37,315,813
56	UNION	0.688575	0.004998	0.003441	\$3,669,593	24.10%	\$11,556,828	75.90%	\$2,864,319
57	VERMILION	0.886777	0.012214	0.010831	\$11,549,306	31.04%	\$25,661,870	68.96%	\$14,071,076
58	VERNON	0.444892	0.013561	0.006033	\$6,432,984	15.57%	\$34,880,358	84.43%	\$11,166,337
59	WASHINGTON	0.410422	0.006980	0.002865	\$3,054,650	14.36%	\$18,210,209	85.64%	\$5,271,936
60	WEBSTER	0.774082	0.010054	0.007783	\$8,298,469	27.09%	\$22,331,244	72.91%	\$14,029,978
61	WEST BATON ROUGE	1.388839	0.005446	0.007564	\$8,065,142	48.61%	\$8,526,599	51.39%	\$12,547,960
62	WEST CARROLL	0.494816	0.003652	0.001807	\$1,927,095	17.32%	\$9,200,263	82.68%	\$1,849,998
63	WEST FELICIANA	2.641930	0.003306	0.008735	\$9,313,657	92.47%	\$758,681	7.53%	\$9,872,144
64	WINN	0.714264	0.004201	0.003001	\$3,199,869	25.00%	\$9,600,006	75.00%	\$5,975,285
65	CITY OF MONROE	1.190759	0.014259	0.016979	\$18,105,128	41.68%	\$25,336,872	58.32%	\$22,717,792
66	CITY OF BOGALUSA	0.640012	0.004971	0.003182	\$3,392,719	22.40%	\$11,753,024	77.60%	\$4,087,671
STATE TOTAL		1.0000000	1.0000000	1.0000000	\$1,066,296,615	35.00%	\$1,980,262,918	65.00%	\$1,694,006,978

TABLE 4: Continued--

LEA	School System	Local Revenue Over Level 1	Local Revenue Under Level 1	col. 10 x 33%		Lesser of Col. 19 or 21		col. 23 / col. 22		State and Local Participation in Level 2
				Limit on Level 2	Eligible Local Revenue Level 2	State Aid Level 2	Percent State	Level 2 State Liability		
		(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	
1	ACADIA	\$540,104	\$0	\$13,938,552	\$540,104	\$346,067	64.07%	\$8,584,934	\$886,171	
2	ALLEN	\$2,948,967	\$0	\$6,004,677	\$2,948,967	\$1,978,382	67.09%	\$2,049,992	\$4,927,349	
3	ASCENSION	\$23,237,042	\$0	\$19,988,285	\$19,988,285	\$4,818,645	24.11%	\$0	\$24,806,930	
4	ASSUMPTION	\$3,542,666	\$0	\$6,408,129	\$3,542,666	\$2,406,904	67.94%	\$1,946,809	\$5,949,571	
5	AVOYELLES	\$1,201,462	\$0	\$9,399,204	\$1,201,462	\$826,296	68.77%	\$5,637,933	\$2,027,759	
6	BEAUREGARD	\$5,586,601	\$0	\$8,211,376	\$5,586,601	\$2,920,557	52.28%	\$1,372,177	\$8,507,158	
7	BIENVILLE	\$3,200,639	\$0	\$3,836,891	\$3,200,639	\$958,887	29.96%	\$190,616	\$4,159,526	
8	BOSSIER	\$12,804,795	\$0	\$24,228,627	\$12,804,795	\$6,028,197	47.08%	\$5,378,072	\$18,832,991	
9	CADDO	\$57,575,439	\$0	\$60,459,442	\$57,575,439	\$25,774,515	44.77%	\$1,291,068	\$83,349,954	
10	CALCASIEU	\$31,001,829	\$0	\$43,407,960	\$31,001,829	\$8,776,878	28.31%	\$3,512,280	\$39,778,707	
11	CALDWELL	\$900,304	\$0	\$2,685,926	\$900,304	\$630,557	70.04%	\$1,250,618	\$1,530,862	
12	CAMERON	\$2,486,246	\$0	\$2,956,259	\$2,486,246	\$719,517	28.94%	\$136,021	\$3,205,762	
13	CATAHOULA	\$1,058,361	\$0	\$2,766,821	\$1,058,361	\$713,652	67.43%	\$1,152,014	\$1,772,013	
14	CLAIBORNE	\$1,320,325	\$0	\$4,349,910	\$1,320,325	\$786,829	59.59%	\$1,805,439	\$2,107,154	
15	CONCORDIA	\$777,860	\$0	\$5,431,243	\$777,860	\$475,655	61.15%	\$2,845,507	\$1,253,514	
16	DESOTO	\$7,630,255	\$0	\$7,272,377	\$7,272,377	\$2,982,499	41.01%	\$0	\$10,254,876	
17	EAST BATON ROUGE	\$79,395,436	\$0	\$70,986,059	\$70,986,059	\$5,919,356	8.34%	\$0	\$76,905,415	
18	EAST CARROLL	\$523,148	\$0	\$2,741,221	\$523,148	\$380,219	72.68%	\$1,612,078	\$903,367	
19	EAST FELICIANA	\$1,522,653	\$0	\$3,833,819	\$1,522,653	\$961,264	63.13%	\$1,459,059	\$2,483,918	
20	EVANGELINE	\$251,458	\$0	\$9,089,959	\$251,458	\$151,196	60.13%	\$5,314,394	\$402,655	
21	FRANKLIN	\$124,537	\$0	\$5,554,122	\$124,537	\$85,561	68.70%	\$3,730,325	\$210,098	
22	GRANT	\$825,927	\$0	\$5,260,237	\$825,927	\$655,852	79.41%	\$3,521,193	\$1,481,779	
23	IBERIA	\$10,024,478	\$0	\$20,620,087	\$10,024,478	\$5,679,907	56.66%	\$6,003,511	\$15,704,385	
24	IBERVILLE	\$6,086,299	\$0	\$7,231,417	\$6,086,299	\$176,996	2.91%	\$33,301	\$6,263,294	
25	JACKSON	\$1,903,823	\$0	\$3,752,923	\$1,903,823	\$1,151,039	60.46%	\$1,117,954	\$3,054,862	
26	JEFFERSON	\$41,729,436	\$0	\$71,273,800	\$41,729,436	\$1,103,748	2.65%	\$781,452	\$42,833,184	
27	JEFFERSON DAVIS	\$3,377,555	\$0	\$8,589,228	\$3,377,555	\$2,050,710	60.72%	\$3,164,310	\$5,428,265	
28	LAFAYETTE	\$17,417,348	\$0	\$38,444,681	\$17,417,348	\$3,621,140	20.79%	\$4,371,671	\$21,038,488	
29	LAFOURCHE	\$12,747,156	\$0	\$20,674,358	\$12,747,156	\$6,488,777	50.90%	\$4,035,241	\$19,235,933	
30	LASALLE	\$2,170,887	\$0	\$3,646,428	\$2,170,887	\$1,337,665	61.62%	\$909,205	\$3,508,552	
31	LINCOLN	\$4,938,109	\$0	\$8,915,881	\$4,938,109	\$2,131,760	43.17%	\$1,717,187	\$7,069,869	
32	LIVINGSTON	\$11,634,507	\$0	\$24,783,630	\$11,634,507	\$8,799,235	75.63%	\$9,944,747	\$20,433,741	
33	MADISON	\$0	(\$299,818)	\$3,702,748	\$0	\$0	0.00%	\$2,536,190	\$0	
34	MOREHOUSE	\$1,383,006	\$0	\$7,813,044	\$1,383,006	\$789,836	57.11%	\$3,672,201	\$2,172,841	
35	NATCHITOCHE	\$4,262,427	\$0	\$9,438,116	\$4,262,427	\$2,270,718	53.27%	\$2,757,240	\$6,533,145	
36	ORLEANS	\$62,874,591	\$0	\$102,151,194	\$62,874,591	\$23,701,086	37.70%	\$14,805,634	\$86,575,677	
37	OUACHITA	\$23,622,538	\$0	\$22,790,945	\$22,790,945	\$13,046,820	57.25%	\$0	\$35,837,765	
38	PLAQUEMINES	\$0	(\$544,853)	\$6,668,223	\$0	\$0	0.00%	\$0	\$0	
39	POINTE COUPEE	\$0	(\$167,929)	\$5,097,422	\$0	\$0	0.00%	\$1,019,295	\$0	
40	RAPIDES	\$20,986,417	\$0	\$31,609,547	\$20,986,417	\$9,971,958	47.52%	\$5,047,713	\$30,958,374	
41	RED RIVER	\$2,025,472	\$0	\$2,833,380	\$2,025,472	\$1,465,135	72.34%	\$584,404	\$3,490,607	
42	RICHLAND	\$845,420	\$0	\$5,692,360	\$845,420	\$562,994	66.59%	\$3,227,743	\$1,408,413	
43	SABINE	\$995,085	\$0	\$6,388,674	\$995,085	\$599,647	60.26%	\$3,250,225	\$1,594,732	
44	ST. BERNARD	\$6,407,001	\$0	\$11,522,959	\$6,407,001	\$2,492,793	38.91%	\$1,990,483	\$8,899,794	
45	ST. CHARLES	\$26,523,357	\$0	\$12,802,947	\$12,802,947	\$0	0.00%	\$0	\$12,802,947	
46	ST. HELENA	\$168,343	\$0	\$2,308,073	\$168,343	\$116,261	69.06%	\$1,477,740	\$284,604	
47	ST. JAMES	\$6,208,263	\$0	\$5,678,025	\$5,678,025	\$104,107	1.83%	\$0	\$5,782,132	
48	ST. JOHN THE BAPTIST	\$7,271,311	\$0	\$9,757,601	\$7,271,311	\$3,142,152	43.21%	\$1,074,401	\$10,413,463	
49	ST. LANDRY	\$5,896,416	\$0	\$22,118,184	\$5,896,416	\$3,718,094	63.06%	\$10,228,935	\$9,614,511	
50	ST. MARTIN	\$4,241,265	\$0	\$12,044,170	\$4,241,265	\$2,818,478	66.45%	\$5,185,319	\$7,059,743	
51	ST. MARY	\$7,900,388	\$0	\$14,661,489	\$7,900,388	\$3,580,467	45.32%	\$3,064,141	\$11,480,855	
52	ST. TAMMANY	\$49,578,077	\$0	\$44,901,962	\$44,901,962	\$22,140,801	49.31%	\$0	\$67,042,763	
53	TANGIPAHOA	\$7,964,161	\$0	\$25,091,851	\$7,964,161	\$4,981,621	62.55%	\$10,713,452	\$12,945,783	
54	TENSAS	\$0	(\$231,773)	\$1,810,414	\$0	\$0	0.00%	\$1,003,476	\$0	
55	TERREBONNE	\$11,869,665	\$0	\$27,645,682	\$11,869,665	\$5,689,068	47.93%	\$7,561,362	\$17,558,732	
56	UNION	\$0	(\$805,274)	\$5,024,719	\$0	\$0	0.00%	\$2,948,781	\$0	
57	VERMILION	\$2,521,769	\$0	\$12,279,688	\$2,521,769	\$1,180,021	46.79%	\$4,566,058	\$3,701,790	
58	VERNON	\$4,733,353	\$0	\$13,633,403	\$4,733,353	\$3,469,855	73.31%	\$6,524,315	\$8,203,208	
59	WASHINGTON	\$2,217,286	\$0	\$7,017,403	\$2,217,286	\$1,671,273	75.37%	\$3,618,074	\$3,888,558	
60	WEBSTER	\$5,731,509	\$0	\$10,107,805	\$5,731,509	\$3,069,516	53.56%	\$2,343,730	\$8,801,025	
61	WEST BATON ROUGE	\$4,482,818	\$0	\$5,475,275	\$4,482,818	\$747,270	16.67%	\$165,439	\$5,230,088	
62	WEST CARROLL	\$0	(\$77,097)	\$3,672,028	\$0	\$0	0.00%	\$2,581,841	\$0	
63	WEST FELICIANA	\$558,487	\$0	\$3,323,872	\$558,487	\$0	0.00%	\$0	\$558,487	
64	WINN	\$2,775,416	\$0	\$4,223,959	\$2,775,416	\$1,585,988	57.14%	\$827,758	\$4,361,404	
65	CITY OF MONROE	\$4,612,664	\$0	\$14,335,860	\$4,612,664	\$1,317,122	28.55%	\$2,776,406	\$5,929,786	
66	CITY OF BOGALUSA	\$694,952	\$0	\$4,998,095	\$694,952	\$428,085	61.60%	\$2,650,704	\$1,123,038	
	STATE TOTAL	\$629,837,106	(\$2,126,744)	\$1,005,364,646	\$598,062,739	\$216,499,627	36.20%	\$193,072,166	\$814,562,366	

TABLE 4: Continued--

LEA	School System	2000-2001 NEW	2000-2001	Adjusted	1999-2000	Percent	Subsequent	Prior Year	Prior Year	Prior Year
		FORMULA STATE AID (Levels 1 and 2)	NEW FORMULA PER PUPIL	1999-2000 MFP RESTORING \$19 MM	MFP PER PUPIL					
		(27)	(27a)	(28)	(28a)	(29)	(30)	(31)	(31a)	(31b)
1	ACADIA	\$33,732,365	\$3,438	\$33,248,119	\$3,322	96.63%	\$484,246	\$0	0	\$0
2	ALLEN	\$16,680,901	\$3,918	\$16,076,706	\$3,793	96.81%	\$604,194	\$0	0	\$0
3	ASCENSION	\$38,574,178	\$2,602	\$36,863,857	\$2,515	96.69%	\$1,710,321	\$0	0	\$0
4	ASSUMPTION	\$18,193,931	\$4,127	\$18,225,981	\$4,005	97.05%	-\$32,050	\$0	0	\$0
5	AVOYELLES	\$24,120,650	\$3,498	\$23,833,877	\$3,315	94.78%	\$286,772	\$0	0	\$0
6	BEAUREGARD	\$20,876,622	\$3,444	\$20,094,327	\$3,283	95.34%	\$782,295	\$0	0	\$0
7	BIENVILLE	\$7,835,394	\$3,099	\$8,038,432	\$3,025	97.61%	-\$203,038	\$0	0	\$0
8	BOSSIER	\$56,782,498	\$3,039	\$55,295,127	\$2,961	97.43%	\$1,487,372	\$0	0	\$0
9	CADDO	\$149,955,393	\$3,388	\$149,734,635	\$3,301	97.42%	\$220,758	\$0	0	\$0
10	CALCASIEU	\$85,308,177	\$2,658	\$80,199,453	\$2,472	93.01%	\$5,108,725	\$0	0	\$0
11	CALDWELL	\$7,347,192	\$4,064	\$7,363,604	\$3,987	98.11%	-\$16,412	\$0	0	\$0
12	CAMERON	\$5,964,492	\$3,045	\$5,514,274	\$2,782	91.38%	\$450,218	\$0	0	\$0
13	CATAHOULA	\$7,505,008	\$3,977	\$7,502,008	\$3,845	96.68%	\$3,000	\$0	0	\$0
14	CLAIBORNE	\$10,861,432	\$3,930	\$10,459,821	\$3,721	94.69%	\$401,611	\$0	0	\$0
15	CONCORDIA	\$13,204,021	\$3,464	\$13,864,082	\$3,525	101.77%	-\$426,515	\$233,545	3,812	\$61
16	DESOTO	\$17,436,893	\$3,493	\$16,209,444	\$3,183	91.12%	\$1,227,449	\$0	0	\$0
17	EAST BATON ROUGE	\$106,011,719	\$1,993	\$140,002,066	\$2,568	128.84%	-\$3,417,941	\$30,572,406	53,188	\$575
18	EAST CARROLL	\$7,363,101	\$4,075	\$7,181,996	\$3,760	92.28%	\$181,105	\$0	0	\$0
19	EAST FELICIANA	\$10,080,299	\$3,987	\$10,303,004	\$3,873	97.14%	-\$222,705	\$0	0	\$0
20	EVANGELINE	\$21,289,817	\$3,399	\$21,755,374	\$3,431	100.96%	-\$260,772	\$204,786	6,264	\$33
21	FRANKLIN	\$13,843,595	\$3,616	\$14,096,698	\$3,518	97.28%	-\$253,103	\$0	0	\$0
22	GRANT	\$14,681,226	\$4,091	\$14,256,181	\$3,944	96.41%	\$425,045	\$0	0	\$0
23	IBERIA	\$52,367,877	\$3,612	\$51,203,679	\$3,492	96.69%	\$1,164,197	\$0	0	\$0
24	IBERVILLE	\$9,679,306	\$1,967	\$12,958,160	\$2,556	129.94%	-\$380,822	\$2,898,032	4,921	\$589
25	JACKSON	\$9,900,425	\$3,875	\$10,096,854	\$3,765	97.15%	-\$196,430	\$0	0	\$0
26	JEFFERSON	\$94,428,342	\$1,876	\$123,140,408	\$2,400	127.90%	-\$2,363,931	\$26,348,135	50,325	\$524
27	JEFFERSON DAVIS	\$22,114,167	\$3,778	\$21,615,995	\$3,629	96.06%	\$498,172	\$0	0	\$0
28	LAFAYETTE	\$66,291,106	\$2,276	\$70,094,687	\$2,357	103.56%	-\$1,444,547	\$2,359,035	29,132	\$81
29	LAFOURCHE	\$51,195,829	\$3,381	\$50,771,391	\$3,308	97.84%	\$424,438	\$0	0	\$0
30	LASALLE	\$9,913,482	\$3,813	\$9,275,483	\$3,554	93.21%	\$637,999	\$0	0	\$0
31	LINCOLN	\$20,192,877	\$3,040	\$19,357,821	\$2,870	94.41%	\$835,056	\$0	0	\$0
32	LIVINGSTON	\$73,224,995	\$3,710	\$70,466,420	\$3,628	97.81%	\$2,758,576	\$0	0	\$0
33	MADISON	\$9,158,349	\$3,680	\$9,167,291	\$3,599	97.82%	-\$8,942	\$0	0	\$0
34	MOREHOUSE	\$18,542,228	\$3,493	\$17,929,446	\$3,307	94.68%	\$612,782	\$0	0	\$0
35	NATCHITOCHE	\$23,075,338	\$3,403	\$22,625,405	\$3,316	97.45%	\$449,933	\$0	0	\$0
36	ORLEANS	\$220,747,302	\$2,914	\$225,953,973	\$2,909	99.83%	-\$5,206,672	\$0	0	\$0
37	OUACHITA	\$64,885,828	\$3,737	\$59,985,099	\$3,502	93.73%	\$4,900,729	\$0	0	\$0
38	PLAQUEMINES	\$2,823,864	\$592	\$10,018,093	\$2,098	354.54%	-\$6,294	\$7,187,935	4,772	\$1,506
39	POINTE COUPEE	\$8,237,924	\$2,478	\$8,721,951	\$2,607	105.21%	-\$54,740	\$429,287	3,325	\$129
40	RAPIDES	\$76,432,919	\$3,304	\$74,878,311	\$3,186	96.42%	\$1,554,608	\$0	0	\$0
41	RED RIVER	\$8,665,559	\$4,767	\$8,425,707	\$4,508	94.58%	\$239,852	\$0	0	\$0
42	RICHLAND	\$14,451,116	\$3,843	\$13,778,556	\$3,619	94.17%	\$672,560	\$0	0	\$0
43	SABINE	\$15,471,481	\$3,634	\$15,350,508	\$3,522	96.92%	\$120,973	\$0	0	\$0
44	ST. BERNARD	\$24,966,967	\$2,956	\$24,822,156	\$2,875	97.28%	\$144,811	\$0	0	\$0
45	ST. CHARLES	\$12,071,639	\$1,247	\$22,008,982	\$2,257	180.97%	-\$162,511	\$9,774,832	9,679	\$1,010
46	ST. HELENA	\$5,848,174	\$4,162	\$6,119,385	\$4,140	99.47%	-\$271,211	\$0	0	\$0
47	ST. JAMES	\$7,457,348	\$1,929	\$9,635,572	\$2,431	126.01%	-\$238,215	\$1,940,008	3,866	\$502
48	ST. JOHN THE BAPTIST	\$22,915,859	\$3,601	\$21,214,355	\$3,314	92.03%	\$1,701,504	\$0	0	\$0
49	ST. LANDRY	\$56,298,936	\$3,641	\$52,327,519	\$3,325	91.33%	\$3,971,417	\$0	0	\$0
50	ST. MARTIN	\$32,173,893	\$3,760	\$31,090,805	\$3,633	96.62%	\$1,083,087	\$0	0	\$0
51	ST. MARY	\$33,837,968	\$3,212	\$32,740,715	\$3,021	94.07%	\$1,097,253	\$0	0	\$0
52	ST. TAMMANY	\$117,972,981	\$3,630	\$114,710,469	\$3,553	97.89%	\$3,262,512	\$0	0	\$0
53	TANGIPAHOA	\$64,407,065	\$3,554	\$63,769,026	\$3,447	97.00%	\$638,039	\$0	0	\$0
54	TENSAS	\$4,059,699	\$3,949	\$4,498,265	\$3,905	98.88%	-\$438,567	\$0	0	\$0
55	TERREBONNE	\$64,017,714	\$3,261	\$63,285,744	\$3,180	97.53%	\$731,970	\$0	0	\$0
56	UNION	\$11,556,828	\$3,266	\$11,763,018	\$3,190	97.64%	-\$206,190	\$0	0	\$0
57	VERMILION	\$26,841,891	\$3,023	\$26,903,587	\$2,920	96.58%	-\$61,697	\$0	0	\$0
58	VERNON	\$38,350,213	\$3,802	\$36,639,182	\$3,656	96.15%	\$1,711,032	\$0	0	\$0
59	WASHINGTON	\$19,881,482	\$4,330	\$18,837,836	\$4,125	95.27%	\$1,043,646	\$0	0	\$0
60	WEBSTER	\$25,400,760	\$3,364	\$25,250,123	\$3,256	96.80%	\$150,637	\$0	0	\$0
61	WEST BATON ROUGE	\$9,273,869	\$2,471	\$8,717,194	\$2,284	92.45%	\$556,675	\$0	0	\$0
62	WEST CARROLL	\$9,200,263	\$3,701	\$9,235,719	\$3,566	96.35%	-\$35,456	\$0	0	\$0
63	WEST FELICIANA	\$758,681	\$346	\$6,767,444	\$3,043	878.77%	-\$100,406	\$5,908,357	2,191	\$2,697
64	WINN	\$11,185,994	\$3,898	\$10,595,179	\$3,610	92.62%	\$590,815	\$0	0	\$0
65	CITY OF MONROE	\$26,653,994	\$2,611	\$24,815,916	\$2,442	93.51%	\$1,838,078	\$0	0	\$0
66	CITY OF BOGALUSA	\$12,181,110	\$3,960	\$11,454,241	\$3,712	93.73%	\$726,869	\$0	0	\$0
	STATE TOTAL	\$2,196,762,545	\$3,021	\$2,253,136,739	\$3,050	100.99%	\$31,482,165	\$87,856,359	\$171,475	\$512

TABLE 4: Continued--

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

If col. 32 > col. 33 then
col. 32; otherwise 33

col. 34/ col. 1

col. 34a / col. 27a col. 34 / col. 39

col. (14 + 22 - 31)

LEA	School System	Amount Using 1999 2000	Amount Using 2000-2001	2000-2001 STATE SHARE OF COST (LEVELS 1 and 2)	2000-2001 Per Pupil State Share (Levels 1 and 2)	Percent Funded	Percent of Total	LEVELS 1 and 2 LOCAL SHARE OF COST
		(32)	(33)	(34)	(34a)	(35)	(36)	(37)
1	ACADIA	\$32,596,949	\$33,732,365	\$33,732,365	\$3,438	100.00%	78.00%	\$9,391,842
2	ALLEN	\$16,076,706	\$16,680,901	\$16,680,901	\$3,918	100.00%	72.00%	\$6,442,441
3	ASCENSION	\$36,863,857	\$38,574,178	\$38,574,178	\$2,602	100.00%	45.00%	\$46,803,311
4	ASSUMPTION	\$17,657,295	\$18,193,931	\$18,193,931	\$4,127	100.00%	72.00%	\$7,174,214
5	AVOYELLES	\$22,862,516	\$24,120,650	\$24,120,650	\$3,498	100.00%	79.00%	\$6,389,546
6	BEAUREGARD	\$19,903,910	\$20,876,622	\$20,876,622	\$3,444	100.00%	63.00%	\$12,513,493
7	BIENVILLE	\$7,648,161	\$7,835,394	\$7,835,394	\$3,099	100.00%	50.00%	\$7,951,073
8	BOSSIER	\$55,295,127	\$56,782,498	\$56,782,498	\$3,039	100.00%	62.00%	\$35,470,576
9	CADDO	\$146,083,911	\$149,955,393	\$149,955,393	\$3,388	100.00%	56.00%	\$116,604,990
10	CALCASIEU	\$79,341,666	\$85,308,177	\$85,308,177	\$2,658	100.00%	50.00%	\$86,009,803
11	CALDWELL	\$7,208,116	\$7,347,192	\$7,347,192	\$4,064	100.00%	76.00%	\$2,322,839
12	CAMERON	\$5,450,291	\$5,964,492	\$5,964,492	\$3,045	100.00%	49.00%	\$6,199,632
13	CATAHOULA	\$7,255,911	\$7,505,008	\$7,505,008	\$3,977	100.00%	74.00%	\$2,651,311
14	CLAIBORNE	\$10,284,927	\$10,861,432	\$10,861,432	\$3,930	100.00%	71.00%	\$4,427,266
15	CONCORDIA	\$13,437,567	\$13,204,021	\$13,437,567	\$3,525	101.77%	76.00%	\$4,274,260
16	DESOTO	\$15,887,988	\$17,436,893	\$17,436,893	\$3,493	100.00%	54.00%	\$14,855,489
17	EAST BATON ROUGE	\$136,584,125	\$106,011,719	\$136,584,125	\$2,568	128.84%	47.00%	\$155,430,560
18	EAST CARROLL	\$6,794,699	\$7,363,101	\$7,363,101	\$4,075	100.00%	80.00%	\$1,846,997
19	EAST FELICIANA	\$9,791,728	\$10,080,299	\$10,080,299	\$3,987	100.00%	71.00%	\$4,021,251
20	EVANGELINE	\$21,494,603	\$21,289,817	\$21,494,603	\$3,431	100.96%	77.00%	\$6,453,383
21	FRANKLIN	\$13,466,981	\$13,843,595	\$13,843,595	\$3,616	100.00%	81.00%	\$3,197,175
22	GRANT	\$14,153,652	\$14,681,226	\$14,681,226	\$4,091	100.00%	84.00%	\$2,740,664
23	IBERIA	\$50,634,423	\$52,367,877	\$52,367,877	\$3,612	100.00%	67.00%	\$25,821,619
24	IBERVILLE	\$12,577,338	\$9,679,306	\$12,577,338	\$2,556	129.94%	45.00%	\$15,599,342
25	JACKSON	\$9,618,732	\$9,900,425	\$9,900,425	\$3,875	100.00%	69.00%	\$4,526,932
26	JEFFERSON	\$120,776,477	\$94,428,342	\$120,776,477	\$2,400	127.90%	47.00%	\$138,037,919
27	JEFFERSON DAVIS	\$21,242,234	\$22,114,167	\$22,114,167	\$3,778	100.00%	70.00%	\$9,342,062
28	LAFAYETTE	\$68,650,141	\$66,291,106	\$68,650,141	\$2,357	103.56%	50.00%	\$68,887,379
29	LAFOURCHE	\$50,089,887	\$51,195,829	\$51,195,829	\$3,381	100.00%	63.00%	\$30,689,674
30	LASALLE	\$9,239,932	\$9,913,482	\$9,913,482	\$3,813	100.00%	68.00%	\$4,644,853
31	LINCOLN	\$19,065,078	\$20,192,877	\$20,192,877	\$3,040	100.00%	59.00%	\$13,894,813
32	LIVINGSTON	\$70,466,420	\$73,224,996	\$73,224,996	\$3,710	100.00%	77.00%	\$22,310,655
33	MADISON	\$8,958,533	\$9,158,349	\$9,158,349	\$3,680	100.00%	82.00%	\$2,062,099
34	MOREHOUSE	\$17,555,732	\$18,542,228	\$18,542,228	\$3,493	100.00%	72.00%	\$7,306,503
35	NATCHITOCHE	\$22,486,135	\$23,075,338	\$23,075,338	\$3,403	100.00%	66.00%	\$12,058,159
36	ORLEANS	\$220,362,140	\$220,747,302	\$220,747,302	\$2,914	100.00%	56.00%	\$175,377,449
37	OUACHITA	\$59,985,099	\$64,885,828	\$64,885,828	\$3,737	100.00%	62.00%	\$40,015,408
38	PLAQUEMINES	\$10,011,799	\$2,823,864	\$10,011,799	\$2,098	354.54%	50.00%	\$10,194,937
39	POINTE COUPEE	\$8,667,211	\$8,237,924	\$8,667,211	\$2,607	105.21%	56.00%	\$6,779,523
40	RAPIDES	\$73,693,179	\$76,432,919	\$76,432,919	\$3,304	100.00%	60.00%	\$50,311,962
41	RED RIVER	\$8,195,799	\$8,665,559	\$8,665,559	\$4,767	100.00%	72.00%	\$3,411,049
42	RICHLAND	\$13,608,455	\$14,451,116	\$14,451,116	\$3,843	100.00%	77.00%	\$4,206,875
43	SABINE	\$14,994,729	\$15,471,481	\$15,471,481	\$3,634	100.00%	74.00%	\$5,482,868
44	ST. BERNARD	\$24,287,321	\$24,966,967	\$24,966,967	\$2,956	100.00%	57.00%	\$18,850,887
45	ST. CHARLES	\$21,846,471	\$12,071,639	\$21,846,471	\$2,257	180.97%	42.00%	\$29,753,285
46	ST. HELENA	\$5,817,136	\$5,848,174	\$5,848,174	\$4,162	100.00%	80.00%	\$1,430,592
47	ST. JAMES	\$9,397,357	\$7,457,348	\$9,397,357	\$2,431	126.01%	41.00%	\$13,590,910
48	ST. JOHN THE BAPTIST	\$21,088,445	\$22,915,859	\$22,915,859	\$3,601	100.00%	57.00%	\$17,066,091
49	ST. LANDRY	\$51,419,732	\$56,298,936	\$56,298,936	\$3,641	100.00%	73.00%	\$20,340,375
50	ST. MARTIN	\$31,087,192	\$32,173,893	\$32,173,893	\$3,760	100.00%	74.00%	\$11,383,336
51	ST. MARY	\$31,831,363	\$33,837,968	\$33,837,968	\$3,212	100.00%	61.00%	\$22,071,641
52	ST. TAMMANY	\$114,710,469	\$117,972,981	\$117,972,981	\$3,630	100.00%	58.00%	\$85,136,332
53	TANGIPACHO	\$62,476,324	\$64,407,065	\$64,407,065	\$3,554	100.00%	72.00%	\$24,574,630
54	TENSAS	\$4,014,073	\$4,059,699	\$4,059,699	\$3,949	100.00%	74.00%	\$1,426,405
55	TERREBONNE	\$62,436,670	\$64,017,714	\$64,017,714	\$3,261	100.00%	63.00%	\$37,315,813
56	UNION	\$11,284,593	\$11,556,828	\$11,556,828	\$3,266	100.00%	76.00%	\$3,669,593
57	VERMILION	\$25,922,596	\$26,841,891	\$26,841,891	\$3,023	100.00%	66.00%	\$14,071,076
58	VERNON	\$36,639,182	\$38,350,213	\$38,350,213	\$3,802	100.00%	77.00%	\$11,166,337
59	WASHINGTON	\$18,837,836	\$19,881,482	\$19,881,482	\$4,330	100.00%	79.00%	\$5,271,936
60	WEBSTER	\$24,589,076	\$25,400,760	\$25,400,760	\$3,364	100.00%	64.00%	\$14,029,978
61	WEST BATON ROUGE	\$8,573,278	\$9,273,869	\$9,273,869	\$2,471	100.00%	42.00%	\$12,547,960
62	WEST CARROLL	\$8,864,852	\$9,200,263	\$9,200,263	\$3,701	100.00%	83.00%	\$1,927,095
63	WEST FELICIANA	\$6,667,038	\$758,681	\$6,667,038	\$3,043	878.77%	63.00%	\$3,963,787
64	WINN	\$10,360,528	\$11,185,994	\$11,185,994	\$3,898	100.00%	65.00%	\$5,975,285
65	CITY OF MONROE	\$24,815,916	\$26,653,994	\$26,653,994	\$2,611	100.00%	54.00%	\$22,717,792
66	CITY OF BOGALUSA	\$11,417,128	\$12,181,110	\$12,181,110	\$3,960	100.00%	75.00%	\$4,087,671
	STATE TOTAL	\$2,215,404,734	\$2,196,762,545	\$2,284,618,903	\$3,141	104.00%	59.00%	\$1,576,502,995

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)	Percent of Total	TOTAL MFP COST (LEVELS 1 and 2)	Per Pupil Total MFP Cost (LEVELS 1 and 2)
		(37a)	(38)	(39)	(39a)
1	ACADIA	\$957	21.78%	\$43,124,207	\$4,396
2	ALLEN	\$1,513	27.86%	\$23,123,341	\$5,431
3	ASCENSION	\$3,157	54.82%	\$85,377,490	\$5,758
4	ASSUMPTION	\$1,627	28.28%	\$25,368,145	\$5,754
5	AVOYELLES	\$927	20.94%	\$30,510,196	\$4,424
6	BEAUREGARD	\$2,064	37.48%	\$33,390,115	\$5,508
7	BIENVILLE	\$3,145	50.37%	\$15,786,467	\$6,245
8	BOSSIER	\$1,898	38.45%	\$92,253,074	\$4,937
9	CADDO	\$2,635	43.74%	\$266,560,383	\$6,023
10	CALCASIEU	\$2,680	50.20%	\$171,317,980	\$5,337
11	CALDWELL	\$1,285	24.02%	\$9,670,031	\$5,348
12	CAMERON	\$3,165	50.97%	\$12,164,123	\$6,209
13	CATAHOULA	\$1,405	26.11%	\$10,156,319	\$5,382
14	CLAIBORNE	\$1,602	28.96%	\$15,288,698	\$5,531
15	CONCORDIA	\$1,121	24.13%	\$17,711,826	\$4,646
16	DESOTO	\$2,976	46.00%	\$32,292,382	\$6,469
17	EAST BATON ROUGE	\$2,922	53.23%	\$292,014,684	\$5,490
18	EAST CARROLL	\$1,022	20.05%	\$9,210,098	\$5,097
19	EAST FELICIANA	\$1,591	28.52%	\$14,101,550	\$5,578
20	EVANGELINE	\$1,030	23.09%	\$27,947,986	\$4,462
21	FRANKLIN	\$835	18.76%	\$17,040,770	\$4,452
22	GRANT	\$764	15.73%	\$17,421,890	\$4,854
23	IBERIA	\$1,781	33.02%	\$78,189,496	\$5,393
24	IBERVILLE	\$3,170	55.36%	\$28,176,680	\$5,726
25	JACKSON	\$1,772	31.38%	\$14,427,357	\$5,647
26	JEFFERSON	\$2,743	53.33%	\$258,814,396	\$5,143
27	JEFFERSON DAVIS	\$1,596	29.70%	\$31,456,229	\$5,373
28	LAFAYETTE	\$2,365	50.09%	\$137,537,520	\$4,721
29	LAFOURCHE	\$2,027	37.48%	\$81,885,503	\$5,408
30	LASALLE	\$1,786	31.91%	\$14,558,335	\$5,599
31	LINCOLN	\$2,092	40.76%	\$34,087,690	\$5,131
32	LIVINGSTON	\$1,130	23.35%	\$95,535,651	\$4,840
33	MADISON	\$828	18.38%	\$11,220,448	\$4,508
34	MOREHOUSE	\$1,377	28.27%	\$25,848,731	\$4,870
35	NATCHITOCHE	\$1,778	34.32%	\$35,133,496	\$5,181
36	ORLEANS	\$2,315	44.27%	\$396,124,751	\$5,230
37	OUACHITA	\$2,304	38.15%	\$104,901,236	\$6,041
38	PLAQUEMINES	\$2,136	50.45%	\$20,206,736	\$4,234
39	POINTE COUPEE	\$2,039	43.89%	\$15,446,734	\$4,646
40	RAPIDES	\$2,175	39.70%	\$126,744,881	\$5,479
41	RED RIVER	\$1,876	28.25%	\$12,076,608	\$6,643
42	RICHLAND	\$1,119	22.55%	\$18,657,990	\$4,962
43	SABINE	\$1,288	26.17%	\$20,954,349	\$4,922
44	ST. BERNARD	\$2,232	43.02%	\$43,817,853	\$5,187
45	ST. CHARLES	\$3,074	57.66%	\$51,599,756	\$5,331
46	ST. HELENA	\$1,018	19.65%	\$7,278,766	\$5,181
47	ST. JAMES	\$3,516	59.12%	\$22,988,267	\$5,946
48	ST. JOHN THE BAPTIST	\$2,682	42.68%	\$39,981,950	\$6,284
49	ST. LANDRY	\$1,315	26.54%	\$76,639,311	\$4,956
50	ST. MARTIN	\$1,330	26.13%	\$43,557,229	\$5,090
51	ST. MARY	\$2,095	39.48%	\$55,909,609	\$5,307
52	ST. TAMMANY	\$2,619	41.92%	\$203,109,313	\$6,249
53	TANGIPAHOA	\$1,356	27.62%	\$88,981,695	\$4,910
54	TENSAS	\$1,388	26.00%	\$5,486,104	\$5,337
55	TERREBONNE	\$1,901	36.82%	\$101,333,526	\$5,161
56	UNION	\$1,037	24.10%	\$15,226,421	\$4,304
57	VERMILION	\$1,585	34.39%	\$40,912,966	\$4,608
58	VERNON	\$1,107	22.55%	\$49,516,550	\$4,909
59	WASHINGTON	\$1,148	20.96%	\$25,153,418	\$5,478
60	WEBSTER	\$1,858	35.58%	\$39,430,738	\$5,222
61	WEST BATON ROUGE	\$3,343	57.50%	\$21,821,829	\$5,815
62	WEST CARROLL	\$775	17.32%	\$11,127,358	\$4,476
63	WEST FELICIANA	\$1,809	37.29%	\$10,630,825	\$4,852
64	WINN	\$2,082	34.82%	\$17,161,279	\$5,980
65	CITY OF MONROE	\$2,225	46.01%	\$49,371,786	\$4,837
66	CITY OF BOGALUSA	\$1,329	25.13%	\$16,268,781	\$5,289
	STATE TOTAL	\$2,168	40.83%	\$3,861,121,899	\$5,309

TABLE 5 - FY 2000-2001 ALLOCATION FOR THE LAB. SCHOOLS

Based on the State Average MFP Per Pupil Amount After One-Time Retirement Adjustments (Per SCR 58, Regular Session, 2000)

	October 1, 2000 Membership	MFP State Average Per Pupil After One-time Retirement Adjustment 2000-01	Total Allocation	Due State (-)	Due School (+)	Total Allocation with Adjustments	Amount Allocated for the First 8 Months	Total Allocation for the Four Remaining Months	Monthly Payments for March through June 2001
				Student Audit Adjustments ¹	Adjustment of 1999-2000 Per Pupil Amount ³				
	a	b ²	c=a*b	\$3,025 d	\$25 e	f=c+d+e	g	h=f-g	i=h/4
LSU									
Lab. School	818	\$3,110	\$2,543,904	\$0	\$20,400	\$2,564,304	\$1,686,960	\$877,344	\$219,336
Southern Univ.									
Lab. School	498	\$3,110	\$1,548,733	(\$105,875)	\$13,925	\$1,456,783	\$1,211,472	\$245,311	\$61,328
TOTAL	1,316		\$4,092,637	(\$105,875)	\$34,325	\$4,021,087	\$2,898,432	\$1,122,655	\$280,664

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

¹Reflects a reduction of 35 students to the October 1, 1999, student count, per student audit adjustments, multiplied times the Lab. School 1999-2000 per pupil amount of \$3,025.

²Calculation of Per Pupil: Per SCR 58, the calculation of the per pupil amount is to be the state average per pupil amount **after** the application of the one-time retirement adjustment.

³This amount is the difference between the 1999-2000 per pupil amount of \$3,025 and the 1999-2000 adjusted per pupil amount of \$3,050 times the adjusted per pupil membership for 1999-2000.

TABLE 6 - CALCULATION OF LOCAL WEALTH FACTOR (LWF) AND THE EFFORT INDEX - FY 00-01

School System	OCT. 1, 2000 WEIGHTED STUDENT MEMBERSHIP	PROPERTY AND SALES CAPACITY			Includes State and Federal taxes in lieu of and 50% of earnings from 16th section and from other real estate		
		PROPERTY CAPACITY INCLUDING DEBT	PER PUPIL	SALES CAPACITY INCLUDING DEBT	PER PUPIL	ADD IN OTHER REVENUES	PER PUPIL
	(1)	(2)	(2A)	(3)	(3A)	(3B)	(3C)
ACADIA	13,612	\$5,574,294	\$410	\$8,081,275	\$594	\$415,490	\$31
ALLEN	5,864	\$2,299,636	\$392	\$3,122,848	\$533	\$130,831	\$22
ASCENSION	19,520	\$14,887,331	\$763	\$27,536,337	\$1,411	\$202,336	\$10
ASSUMPTION	6,258	\$2,532,655	\$405	\$3,070,454	\$491	\$169,717	\$27
AVOYELLES	9,179	\$2,577,803	\$281	\$5,372,893	\$585	\$296,490	\$32
BEAUREGARD	8,019	\$4,818,081	\$601	\$5,916,511	\$738	\$276,610	\$34
BIENVILLE	3,747	\$4,774,365	\$1,274	\$2,635,197	\$703	\$141,863	\$38
BOSSIER	23,661	\$11,322,963	\$479	\$24,135,224	\$1,020	\$572,170	\$24
CADDO	59,043	\$32,833,599	\$556	\$58,664,360	\$994	\$2,337,603	\$40
CALCASIEU	42,391	\$31,405,253	\$741	\$55,038,972	\$1,298	\$998,382	\$24
CALDWELL	2,623	\$964,416	\$368	\$1,213,312	\$463	\$83,581	\$32
CAMERON	2,887	\$5,057,792	\$1,752	\$253,849	\$88	\$591,285	\$205
CATAHOULA	2,702	\$1,055,654	\$391	\$1,384,696	\$512	\$91,868	\$34
CLAIBORNE	4,248	\$2,658,623	\$626	\$2,092,435	\$493	\$187,852	\$44
CONCORDIA	5,304	\$2,914,278	\$549	\$2,819,886	\$532	\$195,063	\$37
DESOTO	7,102	\$7,020,554	\$989	\$4,472,695	\$630	\$561,099	\$79
EAST BATON ROUGE	69,323	\$67,953,646	\$980	\$111,031,230	\$1,602	\$3,849,626	\$56
EAST CARROLL	2,677	\$1,125,981	\$421	\$878,642	\$328	\$99,821	\$37
EAST FELICIANA	3,744	\$1,968,920	\$526	\$1,923,892	\$514	\$79,048	\$21
EVANGELINE	8,877	\$4,204,310	\$474	\$5,742,403	\$647	\$237,578	\$27
FRANKLIN	5,424	\$1,708,673	\$315	\$3,104,158	\$572	\$71,544	\$13
GRANT	5,137	\$1,104,844	\$215	\$1,494,153	\$291	\$444,735	\$87
IBERIA	20,137	\$8,543,260	\$424	\$15,931,221	\$791	\$637,066	\$32
IBERVILLE	7,062	\$10,105,651	\$1,431	\$9,476,068	\$1,342	\$147,308	\$21
JACKSON	3,665	\$1,974,436	\$539	\$2,093,813	\$571	\$101,520	\$28
JEFFERSON	69,604	\$67,166,349	\$965	\$125,701,167	\$1,806	\$2,111,062	\$30
JEFFERSON DAVIS	8,388	\$3,763,928	\$449	\$5,411,152	\$645	\$306,298	\$37
LAFAYETTE	37,544	\$24,346,716	\$648	\$59,243,377	\$1,578	\$1,978,171	\$53
LAFOURCHE	20,190	\$11,066,779	\$548	\$15,939,612	\$789	\$1,515,549	\$75
LASALLE	3,561	\$1,612,791	\$453	\$2,235,953	\$628	\$83,966	\$24
LINCOLN	8,707	\$5,632,145	\$647	\$8,324,689	\$956	\$281,022	\$32
LIVINGSTON	24,203	\$4,184,906	\$173	\$12,163,905	\$503	\$622,236	\$26
MADISON	3,616	\$1,631,804	\$451	\$1,575,089	\$436	\$71,075	\$20
MOREHOUSE	7,630	\$3,955,638	\$518	\$5,177,297	\$679	\$283,243	\$37
NATCHITOCHE	9,217	\$4,122,809	\$447	\$7,688,214	\$834	\$581,312	\$63
ORLEANS	99,758	\$69,909,630	\$701	\$105,481,918	\$1,057	\$3,446,497	\$35
OUACHITA	22,257	\$10,509,555	\$472	\$16,099,804	\$723	\$771,165	\$35
PLAQUEMINES	6,512	\$18,381,043	\$2,823	\$9,109,540	\$1,399	\$141,759	\$22
POINTE COUPEE	4,978	\$7,792,095	\$1,565	\$3,504,993	\$704	\$162,291	\$33
RAPIDES	30,869	\$15,516,907	\$503	\$29,772,793	\$964	\$1,327,107	\$43
RED RIVER	2,767	\$1,061,868	\$384	\$1,091,817	\$395	\$48,869	\$18
RICHLAND	5,559	\$2,053,191	\$369	\$3,063,313	\$551	\$226,972	\$41
SABINE	6,239	\$2,667,987	\$428	\$4,288,995	\$687	\$176,956	\$28
ST. BERNARD	11,253	\$7,830,525	\$696	\$11,584,895	\$1,029	\$365,768	\$33
ST. CHARLES	12,503	\$26,066,881	\$2,085	\$16,129,328	\$1,290	\$287,046	\$23
ST. HELENA	2,254	\$1,161,714	\$515	\$810,349	\$360	\$34,437	\$15
ST. JAMES	5,545	\$8,969,223	\$1,618	\$6,603,357	\$1,191	\$89,870	\$16
ST. JOHN THE BAPTIST	9,529	\$6,304,660	\$662	\$9,035,512	\$948	\$229,952	\$24
ST. LANDRY	21,600	\$9,625,440	\$446	\$12,659,305	\$586	\$675,813	\$31
ST. MARTIN	11,762	\$4,116,505	\$350	\$6,666,339	\$567	\$570,432	\$49
ST. MARY	14,318	\$10,176,210	\$711	\$11,760,596	\$821	\$590,245	\$41
ST. TAMMANY	43,850	\$19,408,180	\$443	\$42,796,183	\$976	\$1,753,710	\$40
TANGIPAHOA	24,504	\$7,671,529	\$313	\$18,621,870	\$760	\$111,207	\$5
TENSAS	1,768	\$1,463,140	\$828	\$751,252	\$425	\$53,070	\$30
TERREBONNE	26,998	\$13,548,266	\$502	\$26,153,394	\$969	\$748,274	\$28
UNION	4,907	\$2,486,344	\$507	\$3,198,604	\$652	\$148,335	\$30
VERMILION	11,992	\$7,253,355	\$605	\$9,094,248	\$758	\$2,011,576	\$168
VERNON	13,314	\$3,255,210	\$245	\$6,373,181	\$479	\$597,629	\$45
WASHINGTON	6,853	\$1,802,105	\$263	\$2,904,970	\$424	\$148,706	\$22
WEBSTER	9,871	\$4,755,001	\$482	\$7,814,998	\$792	\$621,539	\$63
WEST BATON ROUGE	5,347	\$6,110,600	\$1,143	\$6,578,231	\$1,230	\$131,767	\$25
WEST CARROLL	3,586	\$1,353,423	\$377	\$1,592,149	\$444	\$117,813	\$33
WEST FELICIANA	3,246	\$12,305,235	\$3,791	\$2,441,033	\$752	\$59,011	\$18
WINN	4,125	\$1,756,430	\$426	\$2,949,319	\$715	\$380,892	\$92
CITY OF MONROE	14,000	\$10,286,269	\$735	\$18,143,957	\$1,296	\$350,266	\$25
CITY OF BOGALUSA	4,881	\$1,616,853	\$331	\$3,535,011	\$724	\$241,286	\$49
STATE TOTAL	981,811	\$656,086,257	\$668	\$1,001,558,233	\$1,020	\$37,374,668	\$38

TABLE 6 LWF: Continued --

col. 2 + col. 3 + col. 3b col. 4 / col. 1 col. 5 / grand col. 5

Table 8, col. 26 Table 8, col. 23 col. 7A / col. 1 Table 8, col. 27

School System	COMBINED CAPACITY INCLUDING DEBT	PER PUPIL	FISCAL CAPACITY INDEX LWF	RANK OF LWF	PROPERTY AVG. MILLAGE INCLUDING DEBT	PROPERTY REVENUE INCLUDING DEBT	PER PUPIL	SALES TAX RATE INCLUDING DEBT
	(4)	(5)	(6)	(6A)	(7)	(7A)	(7B)	(8)
ACADIA	\$14,071,059	\$1,034	0.598765	49	33.09	\$4,486,755	\$330	1.00%
ALLEN	\$5,553,315	\$947	0.548546	52	50.80	\$2,841,779	\$485	2.00%
ASCENSION	\$42,626,004	\$2,184	1.264878	11	53.17	\$19,253,803	\$986	2.00%
ASSUMPTION	\$5,772,826	\$922	0.534325	54	44.48	\$2,739,977	\$438	2.50%
AVOUELLES	\$8,247,186	\$898	0.520430	57	25.77	\$1,615,645	\$176	1.50%
BEAUREGARD	\$11,011,202	\$1,373	0.795368	29	48.32	\$5,662,982	\$706	2.00%
BIENVILLE	\$7,551,425	\$2,015	1.167346	15	42.03	\$4,881,213	\$1,303	2.00%
BOSSIER	\$36,030,357	\$1,523	0.882039	24	53.68	\$14,785,719	\$625	1.50%
CADDO	\$93,835,562	\$1,589	0.920558	21	81.86	\$65,380,420	\$1,107	1.50%
CALCASIEU	\$87,442,607	\$2,063	1.194819	12	31.23	\$23,857,008	\$563	2.00%
CALDWELL	\$2,261,309	\$862	0.499363	59	37.99	\$891,134	\$340	2.00%
CAMERON	\$5,902,926	\$2,045	1.184335	14	45.59	\$5,608,347	\$1,943	0.00%
CATAHOULA	\$2,532,218	\$937	0.542834	53	39.76	\$1,020,892	\$378	2.00%
CLAIBORNE	\$4,938,910	\$1,163	0.673440	38	29.60	\$1,914,486	\$451	2.00%
CONCORDIA	\$5,929,227	\$1,118	0.647513	43	16.64	\$1,179,535	\$222	2.00%
DESOTO	\$12,054,348	\$1,697	0.983144	18	56.70	\$9,682,607	\$1,363	2.00%
EAST BATON ROUGE	\$182,834,502	\$2,637	1.527687	7	42.89	\$70,895,725	\$1,023	1.94%
EAST CARROLL	\$2,104,444	\$786	0.455347	62	10.32	\$282,772	\$106	3.00%
EAST FELICIANA	\$3,971,860	\$1,061	0.614485	48	37.68	\$1,804,545	\$482	2.00%
EVANGELINE	\$10,184,291	\$1,147	0.664537	39	31.59	\$3,230,367	\$364	1.00%
FRANKLIN	\$4,884,375	\$901	0.521605	56	12.96	\$538,833	\$99	1.50%
GRANT	\$3,043,732	\$593	0.343202	66	54.54	\$1,465,844	\$285	1.00%
IBERIA	\$25,111,547	\$1,247	0.722327	33	36.01	\$7,483,196	\$372	2.00%
IBERVILLE	\$19,729,027	\$2,794	1.618198	6	38.88	\$9,558,382	\$1,354	1.67%
JACKSON	\$4,169,769	\$1,138	0.659011	41	34.02	\$1,633,662	\$446	2.40%
JEFFERSON	\$194,978,578	\$2,801	1.622583	5	13.84	\$22,607,029	\$325	2.00%
JEFFERSON DAVIS	\$9,481,378	\$1,130	0.654736	42	33.02	\$3,023,373	\$360	2.00%
LAFAYETTE	\$85,568,264	\$2,279	1.320160	10	33.60	\$19,898,762	\$530	1.50%
LAFOURCHE	\$28,521,940	\$1,413	0.818271	28	42.58	\$11,463,445	\$568	2.00%
LASALLE	\$3,932,710	\$1,104	0.639694	45	52.93	\$2,076,495	\$583	2.00%
LINCOLN	\$14,237,856	\$1,635	0.947174	19	44.35	\$6,075,323	\$698	1.63%
LIVINGSTON	\$16,971,047	\$701	0.406158	65	47.09	\$4,794,107	\$198	2.50%
MADISON	\$3,277,968	\$907	0.525087	55	9.54	\$378,632	\$105	1.50%
MOREHOUSE	\$9,416,178	\$1,234	0.714832	34	28.15	\$2,708,846	\$355	1.50%
NATCHITOCHE	\$12,392,335	\$1,345	0.778785	30	50.56	\$5,070,002	\$550	1.50%
ORLEANS	\$178,838,045	\$1,793	1.038403	16	49.41	\$84,029,354	\$842	1.50%
OUACHITA	\$27,380,524	\$1,230	0.712573	36	51.80	\$13,242,830	\$595	3.00%
PLAQUEMINES	\$27,632,342	\$4,243	2.457861	2	14.70	\$6,574,550	\$1,010	2.00%
POINTE COUPEE	\$11,459,379	\$2,302	1.333395	9	23.45	\$4,444,568	\$893	1.25%
RAPIDES	\$46,616,807	\$1,510	0.874729	25	64.05	\$24,174,194	\$783	1.50%
RED RIVER	\$2,202,554	\$796	0.461076	61	83.20	\$2,149,050	\$777	2.00%
RICHLAND	\$5,343,476	\$961	0.556776	51	28.58	\$1,427,142	\$257	1.50%
SABINE	\$7,133,938	\$1,143	0.662319	40	45.04	\$2,923,137	\$469	1.00%
ST. BERNARD	\$19,781,188	\$1,758	1.018211	17	29.47	\$5,613,013	\$499	2.00%
ST. CHARLES	\$42,483,255	\$3,398	1.968142	3	55.26	\$35,040,005	\$2,803	2.00%
ST. HELENA	\$2,006,500	\$890	0.515634	58	17.54	\$495,767	\$220	2.00%
ST. JAMES	\$15,662,450	\$2,825	1.636108	4	39.58	\$8,634,223	\$1,557	2.00%
ST. JOHN THE BAPTIST	\$15,570,124	\$1,634	0.946450	20	44.32	\$6,796,681	\$713	2.00%
ST. LANDRY	\$22,960,558	\$1,063	0.615719	47	31.42	\$7,356,904	\$341	1.75%
ST. MARTIN	\$11,353,276	\$965	0.559105	50	34.01	\$3,405,861	\$290	2.00%
ST. MARY	\$22,527,051	\$1,573	0.911331	22	40.59	\$10,047,483	\$702	1.75%
ST. TAMMANY	\$63,958,073	\$1,459	0.844847	27	85.80	\$40,507,423	\$924	2.00%
TANGIPAHOA	\$26,404,606	\$1,078	0.624159	46	20.22	\$3,772,456	\$154	2.00%
TENSAS	\$2,267,462	\$1,283	0.742867	32	20.35	\$724,201	\$410	1.00%
TERREBONNE	\$40,449,934	\$1,498	0.867842	26	19.26	\$6,345,839	\$235	2.08%
UNION	\$5,833,283	\$1,189	0.688575	37	15.53	\$938,982	\$191	1.00%
VERMILION	\$18,359,179	\$1,531	0.886777	23	39.72	\$7,007,140	\$584	1.00%
VERNON	\$10,226,020	\$768	0.444892	63	44.04	\$3,487,396	\$262	2.00%
WASHINGTON	\$4,855,781	\$709	0.410422	64	43.24	\$1,895,486	\$277	2.00%
WEBSTER	\$13,191,538	\$1,336	0.774082	31	40.85	\$4,725,108	\$479	2.00%
WEST BATON ROUGE	\$12,820,598	\$2,398	1.388839	8	34.36	\$5,107,047	\$955	2.00%
WEST CARROLL	\$3,063,385	\$854	0.494816	60	25.75	\$847,658	\$236	1.00%
WEST FELICIANA	\$14,805,279	\$4,561	2.641930	1	23.72	\$7,100,874	\$2,188	2.00%
WINN	\$5,086,641	\$1,233	0.714264	35	54.24	\$2,317,372	\$562	2.00%
CITY OF MONROE	\$28,780,492	\$2,056	1.190759	13	49.11	\$12,287,550	\$878	1.00%
CITY OF BOGALUSA	\$5,393,150	\$1,105	0.640012	44	47.86	\$1,882,490	\$386	1.00%
STATE TOTAL	\$1,695,019,158	\$1,726	1.000000		41.11	\$656,093,426	\$668	1.80%

TABLE 6 Effort Index: *Continued* --

School System	col. 8A / table 8, col. 30	col. 8A / col. 1	col. 9 / col. 1	col. 9 / col. 1	col. 7a + 8a + 9	col. 10 / col. 1	col. 10A / col. 5	Rank Effort
	SALES REVENUE INCLUDING DEBT	PER PUPIL	ADD IN OTHER REVENUES	PER PUPIL	ALL REVENUES (INCLUDING DEBT)	PER PUPIL	EFFORT INDEX	RANK
	(8A)	(8B)	(9)	(9a)	(10)	(10A)	(11)	(11A)
ACADIA	\$4,489,597	\$330	\$415,490	\$31	\$9,391,842	\$690	0.667463	57
ALLEN	\$3,469,831	\$592	\$130,831	\$22	\$6,442,441	\$1,099	1.160102	12
ASCENSION	\$30,595,930	\$1,567	\$202,336	\$10	\$50,052,069	\$2,564	1.174213	11
ASSUMPTION	\$4,264,520	\$681	\$169,717	\$27	\$7,174,214	\$1,146	1.242761	7
AVOUELLES	\$4,477,411	\$488	\$296,490	\$32	\$6,389,546	\$696	0.774753	51
BEAUREGARD	\$6,573,901	\$820	\$276,610	\$34	\$12,513,493	\$1,560	1.136432	13
BIENVILLE	\$2,927,997	\$781	\$141,863	\$38	\$7,951,073	\$2,122	1.052919	22
BOSSIER	\$20,112,687	\$850	\$572,170	\$24	\$35,470,576	\$1,499	0.984469	31
CADDO	\$48,886,967	\$828	\$2,337,603	\$40	\$116,604,990	\$1,975	1.242659	8
CALCASIEU	\$61,154,413	\$1,443	\$998,382	\$24	\$86,009,803	\$2,029	0.983614	32
CALDWELL	\$1,348,124	\$514	\$83,581	\$32	\$2,322,839	\$886	1.027212	26
CAMERON	\$0	\$0	\$591,285	\$205	\$6,199,632	\$2,147	1.050263	23
CATAHOULA	\$1,538,551	\$569	\$91,868	\$34	\$2,651,311	\$981	1.047036	24
CLAIBORNE	\$2,324,928	\$547	\$187,852	\$44	\$4,427,266	\$1,042	0.896408	43
CONCORDIA	\$3,133,207	\$591	\$195,063	\$37	\$4,507,805	\$850	0.760269	54
DESOTO	\$4,969,661	\$700	\$561,099	\$79	\$15,213,367	\$2,142	1.262060	5
EAST BATON ROUGE	\$119,666,992	\$1,726	\$3,849,626	\$56	\$194,412,343	\$2,804	1.063323	21
EAST CARROLL	\$1,464,404	\$547	\$99,821	\$37	\$1,846,997	\$690	0.877665	45
EAST FELICIANA	\$2,137,658	\$571	\$79,048	\$21	\$4,021,251	\$1,074	1.012433	28
EVANGELINE	\$3,190,224	\$359	\$237,578	\$27	\$6,658,169	\$750	0.653769	60
FRANKLIN	\$2,586,798	\$477	\$71,544	\$13	\$3,197,175	\$589	0.654574	59
GRANT	\$830,085	\$162	\$444,735	\$87	\$2,740,664	\$534	0.900424	42
IBERIA	\$17,701,357	\$879	\$637,066	\$32	\$25,821,619	\$1,282	1.028275	25
IBERVILLE	\$8,791,685	\$1,245	\$147,308	\$21	\$18,497,375	\$2,619	0.937570	39
JACKSON	\$2,791,750	\$762	\$101,520	\$28	\$4,526,932	\$1,235	1.085653	17
JEFFERSON	\$139,667,963	\$2,007	\$2,111,062	\$30	\$164,386,054	\$2,362	0.843096	46
JEFFERSON DAVIS	\$6,012,391	\$717	\$306,298	\$37	\$9,342,062	\$1,114	0.985305	30
LAFAYETTE	\$49,369,481	\$1,315	\$1,978,171	\$53	\$71,246,414	\$1,898	0.832626	47
LAFOURCHE	\$17,710,680	\$877	\$1,515,549	\$75	\$30,689,674	\$1,520	1.075997	19
LASALLE	\$2,484,392	\$698	\$83,966	\$24	\$4,644,853	\$1,304	1.181088	9
LINCOLN	\$7,538,468	\$866	\$281,022	\$32	\$13,894,813	\$1,596	0.975905	36
LIVINGSTON	\$16,894,312	\$698	\$622,236	\$26	\$22,310,655	\$922	1.314618	4
MADISON	\$1,312,574	\$363	\$71,075	\$20	\$1,762,281	\$487	0.537616	64
MOREHOUSE	\$4,314,414	\$565	\$283,243	\$37	\$7,306,503	\$958	0.775950	50
NATCHITOCHE	\$6,406,845	\$695	\$581,312	\$63	\$12,058,159	\$1,308	0.973031	37
ORLEANS	\$87,901,598	\$881	\$3,446,497	\$35	\$175,377,449	\$1,758	0.980650	33
OUACHITA	\$26,833,006	\$1,206	\$771,165	\$35	\$40,847,001	\$1,835	1.491822	2
PLAQUEMINES	\$10,121,711	\$1,554	\$141,759	\$22	\$16,838,020	\$2,586	0.609358	62
POINTE COUPEE	\$2,434,023	\$489	\$162,291	\$33	\$7,040,882	\$1,414	0.614422	61
RAPIDES	\$24,810,661	\$804	\$1,327,107	\$43	\$50,311,962	\$1,630	1.079264	18
RED RIVER	\$1,213,130	\$438	\$48,869	\$18	\$3,411,049	\$1,233	1.548674	1
RICHLAND	\$2,552,761	\$459	\$226,972	\$41	\$4,206,875	\$757	0.787293	49
SABINE	\$2,382,775	\$382	\$176,956	\$28	\$5,482,868	\$879	0.768567	52
ST. BERNARD	\$12,872,106	\$1,144	\$365,768	\$33	\$18,850,887	\$1,675	0.952971	38
ST. CHARLES	\$17,921,476	\$1,433	\$287,046	\$23	\$53,248,527	\$4,259	1.253402	6
ST. HELENA	\$900,388	\$399	\$34,437	\$15	\$1,430,592	\$635	0.712975	56
ST. JAMES	\$7,337,063	\$1,323	\$89,870	\$16	\$16,061,156	\$2,897	1.025455	27
ST. JOHN THE BAPTIST	\$10,039,458	\$1,054	\$229,952	\$24	\$17,066,091	\$1,791	1.096079	14
ST. LANDRY	\$12,307,658	\$570	\$675,813	\$31	\$20,340,375	\$942	0.885879	44
ST. MARTIN	\$7,407,043	\$630	\$570,432	\$49	\$11,383,336	\$968	1.002652	29
ST. MARY	\$11,433,913	\$799	\$590,245	\$41	\$22,071,641	\$1,542	0.979782	34
ST. TAMMANY	\$47,551,314	\$1,084	\$1,753,710	\$40	\$89,812,447	\$2,048	1.404241	3
TANGIPAHOA	\$20,690,967	\$844	\$111,207	\$5	\$24,574,630	\$1,003	0.930695	40
TENSAS	\$417,362	\$236	\$53,070	\$30	\$1,194,633	\$676	0.526862	65
TERREBONNE	\$30,221,700	\$1,119	\$748,274	\$28	\$37,315,813	\$1,382	0.922517	41
UNION	\$1,777,002	\$362	\$148,335	\$30	\$2,864,319	\$584	0.491029	66
VERMILION	\$5,052,360	\$421	\$2,011,576	\$168	\$14,071,076	\$1,173	0.766433	53
VERNON	\$7,081,312	\$532	\$597,629	\$45	\$11,166,337	\$839	1.091945	15
WASHINGTON	\$3,227,744	\$471	\$148,706	\$22	\$5,271,936	\$769	1.085709	16
WEBSTER	\$8,683,331	\$880	\$621,539	\$63	\$14,029,978	\$1,421	1.063559	20
WEST BATON ROUGE	\$7,309,146	\$1,367	\$131,767	\$25	\$12,547,960	\$2,347	0.978734	35
WEST CARROLL	\$884,527	\$247	\$117,813	\$33	\$1,849,998	\$516	0.603903	63
WEST FELICIANA	\$2,712,259	\$836	\$59,011	\$18	\$9,872,144	\$3,041	0.666800	58
WINN	\$3,277,021	\$794	\$380,892	\$92	\$5,975,285	\$1,449	1.174703	10
CITY OF MONROE	\$10,079,976	\$720	\$350,266	\$25	\$22,717,792	\$1,623	0.789347	48
CITY OF BOGALUSA	\$1,963,895	\$402	\$241,286	\$49	\$4,087,671	\$837	0.757939	55
STATE TOTAL	\$1,000,538,884	\$1,019	\$37,374,668	\$38	\$1,694,006,978	\$1,725	0.999403	

Table 7 - Oct 2, 2000 MFP Student Membership

LEA	School System	GRADE LEVELS										
		Infants	Pre-School	K	1	2	3	4	5	6	7	8
1	Acadia	46	77	805	799	762	789	885	705	818	751	752
2	Allen	4	32	400	363	334	338	361	359	314	394	332
3	Ascension	47	109	1,320	1,293	1,197	1,139	1,292	1,089	1,132	1,193	1,038
4	Assumption	28	89	346	333	379	369	352	327	388	361	367
5	Avoyelles	37	55	547	531	487	508	568	428	535	652	545
6	Beauregard	-	81	442	476	479	453	489	485	480	476	491
7	Bienville	-	20	176	183	209	231	233	173	181	221	233
8	Bossier	-	137	1,443	1,543	1,406	1,478	1,620	1,382	1,421	1,549	1,604
9	Caddo	-	332	3,334	3,407	3,416	3,696	4,072	2,955	3,597	3,390	3,987
10	Calcasieu	-	314	2,438	2,756	2,483	2,483	2,541	2,345	2,447	2,432	2,532
11	Caldwell	-	28	126	136	158	152	167	130	144	135	178
12	Cameron	-	26	152	153	140	150	144	152	176	160	140
13	Catahoula	-	10	157	172	144	166	165	138	139	127	124
14	Claiborne	13	38	195	215	215	247	285	180	221	235	232
15	Concordia	19	30	329	331	296	318	357	257	348	300	319
16	DeSoto	-	42	383	389	409	399	439	329	433	431	377
17	East Baton Rouge	12	93	4,022	4,403	4,119	4,180	4,307	3,163	4,448	4,199	4,697
18	East Carroll	-	18	163	158	138	168	188	99	159	125	158
19	East Feliciana	-	6	184	210	224	204	215	174	192	218	248
20	Evangeline	23	50	513	541	534	522	588	523	462	511	442
21	Franklin	15	36	288	312	294	327	327	260	332	329	331
22	Grant	13	40	291	283	292	313	303	286	283	305	269
23	Iberia	55	88	1,163	1,147	1,151	1,194	1,224	998	1,080	1,175	1,226
24	Iberville	10	25	335	447	425	381	447	326	327	438	432
25	Jackson	16	11	181	186	199	194	220	201	183	215	249
26	Jefferson	-	219	3,658	4,337	4,156	4,234	4,516	3,720	4,389	4,280	4,209
27	Jefferson Davis	20	47	493	471	438	453	468	430	487	473	443
28	Lafayette	87	296	2,213	2,276	2,186	2,168	2,566	2,178	2,577	2,299	2,339
29	Lafourche	95	121	997	1,135	1,195	1,259	1,343	1,082	1,138	1,185	1,414
30	LaSalle	-	10	153	187	208	197	215	200	196	218	213
31	Lincoln	-	38	530	572	477	533	509	442	514	559	533
32	Livingston	-	68	1,515	1,684	1,587	1,636	1,616	1,501	1,616	1,591	1,598
33	Madison	10	14	219	256	203	191	228	152	187	220	240
34	Morehouse	36	74	468	517	508	423	448	390	384	487	379
35	Natchitoches	27	57	582	569	524	500	690	360	537	568	626
36	Orleans	-	285	5,083	6,691	6,830	6,510	8,097	3,910	5,939	5,961	7,794
37	Ouachita	77	98	1,360	1,334	1,330	1,354	1,351	1,332	1,407	1,486	1,456
38	Plaquemines	-	11	381	365	355	363	383	344	341	361	374
39	Pointe Coupee	-	20	256	270	271	263	280	185	264	265	315
40	Rapides	79	179	1,903	1,982	1,789	1,762	1,895	1,473	1,608	1,820	1,914
41	Red River	-	6	135	140	168	140	150	112	124	150	155
42	Richland	13	73	298	295	300	316	370	270	310	289	264
43	Sabine	21	31	281	298	284	346	384	313	336	347	349
44	St. Bernard	-	52	600	659	697	674	719	650	748	703	685
45	St. Charles	44	46	766	772	733	684	818	741	675	740	790
46	St. Helena	-	5	131	130	111	102	144	82	97	122	126
47	St. James	16	49	270	343	292	290	343	240	312	312	321
48	St. John the Baptist	50	61	486	548	523	515	580	492	503	491	526
49	St. Landry	90	156	1,200	1,226	1,233	1,270	1,272	1,169	1,212	1,258	1,251
50	St. Martin	53	57	644	661	639	687	746	548	665	708	672
51	St. Mary	27	83	721	813	831	880	902	732	888	887	891
52	St. Tammany	-	290	2,235	2,715	2,357	2,456	2,561	2,485	2,615	2,733	2,585
53	Tangipahoa	-	108	1,394	1,499	1,474	1,482	1,536	1,300	1,358	1,298	1,603
54	Tensas	-	10	57	44	59	54	67	80	71	83	74
55	Terrebonne	46	167	1,462	1,717	1,482	1,431	1,699	1,436	1,522	1,613	1,715
56	Union	-	26	301	271	296	302	312	258	260	299	273
57	Vermilion	60	90	642	635	660	667	758	698	661	701	736
58	Vernon	41	169	951	924	869	841	842	814	760	831	690
59	Washington	-	61	363	368	329	348	331	332	329	330	328
60	Webster	-	58	581	579	536	560	623	521	638	665	596
61	West Baton Rouge	-		294	293	256	285	267	284	335	300	293
62	West Carroll	19	32	150	191	211	209	202	202	193	208	175
63	West Feliciana	-	15	152	170	202	166	178	166	185	173	173
64	Winn	10	23	234	248	192	215	226	206	218	223	263
65	City of Monroe	39	64	826	926	795	882	944	696	755	800	744
66	City of Bogalusa	-	24	263	261	237	260	243	197	211	245	293
	State Totals	1,298	5,080	54,981	60,139	57,713	58,307	63,611	50,187	57,805	58,604	61,721

Note: Based upon 2-Oct-00 reported SIS enrollment (October 1 fell on a Sunday in 2000; therefore, the October 1 membership count was taken on October 2 per applicable law) 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 2 Charter Schools).

Table 7: Continued --

GRADE LEVELS							Oct. 1, 2000 LEA Total	Oct. 1, 1999 LEA Total ADJUSTED	Membership Change
9	10	11	12	13	14	Ungraded			
721	655	588	532			126	9,811	10,007	(196)
261	289	248	208			21	4,258	4,239	19
1,102	1,032	915	862			67	14,827	14,655	172
369	279	245	177				4,409	4,551	(142)
550	461	449	395			148	6,896	7,189	(293)
456	434	402	397			21	6,062	6,120	(58)
190	172	162	137			7	2,528	2,657	(129)
1,488	1,377	1,143	1,094				18,685	18,676	9
3,384	3,437	2,859	2,393				44,259	45,365	(1,106)
2,614	2,341	2,092	2,050			231	32,099	32,446	(347)
140	124	83	95			12	1,808	1,847	(39)
152	148	121	140			5	1,959	1,982	(23)
183	104	116	113			29	1,887	1,951	(64)
181	165	173	163			6	2,764	2,811	(47)
235	240	239	187			7	3,812	3,933	(121)
397	320	304	256			84	4,992	5,093	(101)
3,583	4,091	3,380	3,295			1,196	53,188	54,519	(1,331)
93	111	97	100			32	1,807	1,910	(103)
151	184	173	131			14	2,528	2,660	(132)
467	367	307	328			86	6,264	6,340	(76)
228	237	245	188			79	3,828	4,007	(179)
274	230	232	175				3,589	3,615	(26)
1,051	939	775	805			428	14,499	14,662	(163)
375	357	255	300			41	4,921	5,070	(149)
172	184	171	145			28	2,555	2,682	(127)
3,688	3,618	2,828	2,473				50,325	51,310	(985)
441	460	352	361			17	5,854	5,957	(103)
2,454	2,063	1,852	1,578				29,132	29,745	(613)
1,235	951	1,026	966				15,142	15,348	(206)
219	201	177	167			39	2,600	2,610	(10)
509	510	451	413			53	6,643	6,745	(102)
1,573	1,452	1,265	1,037				19,739	19,421	318
119	150	135	127			38	2,489	2,547	(58)
292	315	243	262			82	5,308	5,421	(113)
532	371	427	347			64	6,781	6,823	(42)
3,942	5,461	4,839	4,401				75,743	77,665	(1,922)
1,375	1,314	1,054	938			99	17,365	17,128	237
354	395	358	258			129	4,772	4,775	(3)
206	228	196	207			99	3,325	3,346	(21)
1,772	1,885	1,646	1,404			22	23,133	23,505	(372)
182	134	109	97			16	1,818	1,869	(51)
310	206	215	180			51	3,760	3,807	(47)
357	326	297	212			75	4,257	4,358	(101)
657	595	468	504			36	8,447	8,633	(186)
890	676	652	651			1	9,679	9,751	(72)
127	91	63	74				1,405	1,478	(73)
219	324	279	240			16	3,866	3,964	(98)
477	399	340	372				6,363	6,401	(38)
1,092	1,054	913	805			262	15,463	15,736	(273)
611	646	577	402			242	8,558	8,559	(1)
824	727	711	619				10,536	10,837	(301)
2,853	2,450	2,197	1,970				32,502	32,286	216
1,423	1,468	1,187	993				18,123	18,498	(375)
56	81	73	70			149	1,028	1,152	(124)
1,538	1,355	1,199	1,150			101	19,633	19,900	(267)
240	238	234	213			15	3,538	3,688	(150)
588	621	587	625			150	8,879	9,215	(336)
619	627	512	510			87	10,087	10,023	64
290	361	283	282			257	4,592	4,567	25
620	599	474	415			86	7,551	7,754	(203)
273	282	286	252			53	3,753	3,816	(63)
163	177	155	173			26	2,486	2,590	(104)
181	150	147	130			3	2,191	2,224	(33)
250	198	176	160			28	2,870	2,935	(65)
885	689	655	508				10,208	10,164	44
220	238	184	180			20	3,076	3,086	(10)
53,473	52,364	45,596	41,392			4,984	727,255	738,624	(11,369)

Note: Based upon 2-Oct-00 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 2 Charter schools).

TABLE 8 - 1999-2000 LOCAL SCHOOL SYSTEMS TAX DATA

	La. Tax comm.	La. Tax comm.	col. 1 - col. 2
	1999 ASSESSED PROPERTY VALUE		
School System	TOTAL ASSESSED PROPERTY VALUE	ASSESSED HOMESTEAD EXEMPTION	NET ASSESSED TAXABLE PROPERTY
	(1)	(2)	(3)
ACADIA	\$185,313,980	\$49,719,390	\$135,594,590
ALLEN	\$75,437,196	\$19,498,581	\$55,938,615
ASCENSION	\$460,324,060	\$98,190,000	\$362,134,060
ASSUMPTION	\$84,546,130	\$22,939,332	\$61,606,798
AVOYELLES	\$103,269,660	\$40,564,640	\$62,705,020
BEAUREGARD	\$149,655,094	\$32,455,371	\$117,199,723
BIENVILLE	\$127,526,140	\$11,389,790	\$116,136,350
BOSSIER	\$394,161,600	\$118,730,730	\$275,430,870
CADDO	\$1,077,027,570	\$278,350,870	\$798,676,700
CALCASIEU	\$986,943,540	\$223,011,340	\$763,932,200
CALDWELL	\$33,260,890	\$9,801,496	\$23,459,394
CAMERON	\$132,993,274	\$9,962,570	\$123,030,704
CATAHOULA	\$34,891,920	\$9,213,160	\$25,678,760
CLAIBORNE	\$80,951,660	\$16,280,700	\$64,670,960
CONCORDIA	\$92,634,570	\$21,744,820	\$70,889,750
DESOTO	\$197,987,842	\$27,213,002	\$170,774,840
EAST BATON ROUGE	\$2,196,149,260	\$543,178,050	\$1,652,971,210
EAST CARROLL	\$33,075,376	\$5,685,901	\$27,389,475
EAST FELICIANA	\$68,114,580	\$20,220,630	\$47,893,950
EVANGELINE	\$134,775,850	\$32,506,085	\$102,269,765
FRANKLIN	\$63,073,271	\$21,509,830	\$41,563,441
GRANT	\$43,827,968	\$16,952,650	\$26,875,318
IBERIA	\$288,474,236	\$80,659,604	\$207,814,632
IBERVILLE	\$276,170,559	\$30,350,781	\$245,819,778
JACKSON	\$62,317,280	\$14,289,150	\$48,028,130
JEFFERSON	\$2,351,736,764	\$717,916,540	\$1,633,820,224
JEFFERSON DAVIS	\$120,885,850	\$29,328,365	\$91,557,485
LAFAYETTE	\$824,767,112	\$232,533,701	\$592,233,411
LAFOURCHE	\$380,942,840	\$111,743,650	\$269,199,190
LASALLE	\$52,293,290	\$13,062,181	\$39,231,109
LINCOLN	\$178,073,240	\$41,071,420	\$137,001,820
LIVINGSTON	\$213,220,450	\$111,422,680	\$101,797,770
MADISON	\$49,460,704	\$9,767,108	\$39,693,596
MOREHOUSE	\$124,462,820	\$28,241,990	\$96,220,830
NATCHITOCHE	\$136,400,670	\$36,113,420	\$100,287,250
ORLEANS	\$2,173,287,102	\$472,736,617	\$1,700,550,485
OUACHITA	\$367,525,849	\$111,881,117	\$255,644,732
PLAQUEMINES	\$475,441,330	\$28,322,795	\$447,118,535
POINTE COUPEE	\$217,407,936	\$27,865,368	\$189,542,568
RAPIDES	\$513,113,967	\$135,665,491	\$377,448,476
RED RIVER	\$34,298,810	\$8,468,890	\$25,829,920
RICHLAND	\$69,126,100	\$19,182,260	\$49,943,840
SABINE	\$88,421,700	\$23,522,960	\$64,898,740
ST. BERNARD	\$297,119,190	\$106,641,807	\$190,477,383
ST. CHARLES	\$707,929,695	\$73,853,292	\$634,076,403
ST. HELENA	\$40,446,120	\$12,187,460	\$28,258,660
ST. JAMES	\$241,845,928	\$23,669,754	\$218,176,174
ST. JOHN THE BAPTIST	\$214,030,288	\$60,669,556	\$153,360,732
ST. LANDRY	\$314,706,860	\$80,568,200	\$234,138,660
ST. MARTIN	\$149,432,340	\$49,298,430	\$100,133,910
ST. MARY	\$294,029,400	\$46,493,269	\$247,536,131
ST. TAMMANY	\$793,946,387	\$321,842,771	\$472,103,616
TANGIPAHOA	\$301,906,381	\$115,296,566	\$186,609,815
TENSAS	\$41,971,008	\$6,380,145	\$35,590,863
TERREBONNE	\$443,101,205	\$113,539,890	\$329,561,315
UNION	\$83,991,790	\$23,511,520	\$60,480,270
VERMILION	\$233,593,110	\$57,155,370	\$176,437,740
VERNON	\$110,487,800	\$31,304,880	\$79,182,920
WASHINGTON	\$67,502,610	\$23,666,450	\$43,836,160
WEBSTER	\$155,919,110	\$40,253,790	\$115,665,320
WEST BATON ROUGE	\$175,518,830	\$26,878,600	\$148,640,230
WEST CARROLL	\$45,729,047	\$12,807,065	\$32,921,982
WEST FELICIANA	\$309,981,487	\$10,656,861	\$299,324,626
WINN	\$56,171,219	\$13,446,100	\$42,725,119
CITY OF MONROE	\$293,331,133	\$43,117,823	\$250,213,310
CITY OF BOGALUSA	\$54,706,140	\$15,376,220	\$39,329,920
STATE TOTAL	\$21,181,167,118	\$5,221,880,845	\$15,959,286,273

TABLE 8: Continued--

School System	AFR-kpc 62220 col. 3		AFR-kpc 62220 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		
	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 DIST.	DIST. REVENUE AMOUNT	(4)	(5)	(6)	(7)		(8)	(9)	(10)	(11)
ACADIA	5.13	\$660,039	20.00	\$2,573,829	0.00	12.29	1	\$115,269									\$3,349,137
ALLEN	4.26	\$235,051	5.13	\$283,064	12.37	68.22	6	\$994,861									\$1,512,976
ASCENSION	3.61	\$1,336,899	34.15	\$12,442,043	0.00	0.00	0	\$0									\$13,778,942
ASSUMPTION	5.21	\$322,752	34.02	\$2,107,493	0.00	0.00	0	\$0									\$2,430,245
AVOUELLES	3.46	\$203,717	5.00	\$664,993	0.00	0.00	0	\$0									\$868,710
BEAUREGARD	4.23	\$492,788	26.58	\$3,096,526	0.00	0.00	0	\$0									\$3,589,314
BIENVILLE	6.03	\$697,383	26.36	\$3,043,904	0.00	0.00	0	\$0									\$3,741,287
BOSSIER	4.22	\$1,129,734	44.92	\$12,020,390	0.00	0.00	0	\$0									\$13,150,124
CADDO	9.41	\$7,325,362	68.27	\$53,145,849	0.00	0.00	0	\$0									\$60,471,211
CALCASIEU	5.63	\$4,222,599	13.30	\$9,975,242	0.00	0.00	0	\$0									\$14,197,841
CALDWELL	5.04	\$116,900	30.85	\$710,978	0.00	0.00	0	\$0									\$827,878
CAMERON	4.51	\$504,977	44.75	\$5,009,950	0.00	0.00	0	\$0									\$5,514,927
CATAHOULA	4.29	\$108,922	12.75	\$323,747	3.57	5.39	4	\$106,481									\$539,150
CLAIBORNE	6.43	\$412,202	12.50	\$801,326	4.25	12.66	5	\$453,358									\$1,666,886
CONCORDIA	3.10	\$131,859	24.58	\$1,047,676	0.00	0.00	0	\$0									\$1,179,535
DESOTO	4.30	\$736,909	40.00	\$6,850,573	0.00	0.00	0	\$0									\$7,587,482
EAST BATON ROUGE	5.25	\$8,566,228	38.20	\$62,329,497	0.00	0.00	0	\$0									\$70,895,725
EAST CARROLL	5.22	\$138,806	5.58	\$143,966	0.00	0.00	0	\$0									\$282,772
EAST FELICIANA	3.34	\$158,567	15.51	\$736,342	0.00	0.00	0	\$0									\$894,909
EVANGELINE	4.46	\$458,978	9.93	\$1,021,892	2.00	11.93	3	\$1,385,543									\$2,866,413
FRANKLIN	4.10	\$161,922	9.07	\$356,221	0.00	0.00	1	\$20,690									\$538,833
GRANT	5.89	\$149,752	23.98	\$624,509	2.62	16.00	7	\$237,277									\$1,011,538
IBERIA	5.56	\$1,122,694	7.79	\$1,572,983	0.00	0.00	0	\$0									\$2,695,677
IBERVILLE	3.93	\$935,859	24.34	\$5,760,113	0.00	0.00	0	\$0									\$6,695,972
JACKSON	5.21	\$249,138	13.70	\$655,225	0.00	0.00	0	\$0									\$904,363
JEFFERSON	2.91	\$4,727,036	11.00	\$17,798,744	0.00	0.00	0	\$0									\$22,525,780
JEFFERSON DAVIS	6.36	\$578,175	10.57	\$960,851	4.00	11.84	7	\$975,514									\$2,514,540
LAFAYETTE	4.59	\$2,651,434	28.97	\$16,695,260	0.00	0.00	0	\$0									\$19,346,694
LAFOURCHE	4.11	\$1,087,347	22.02	\$5,825,642	0.00	0.00	0	\$0									\$6,912,989
LASALLE	5.06	\$185,998	44.48	\$1,650,715	0.00	0.00	0	\$0									\$1,836,713
LINCOLN	4.99	\$665,909	22.37	\$2,985,233	3.01	3.33	3	\$381,462									\$4,032,604
LIVINGSTON	3.29	\$284,534	19.18	\$1,658,767	0.00	0.00	0	\$0									\$1,943,301
MADISON	4.76	\$189,316	4.76	\$189,316	0.00	0.00	0	\$0									\$378,632
MOREHOUSE	5.57	\$545,533	23.29	\$2,163,313	0.00	0.00	0	\$0									\$2,708,846
NATCHITOCHE	4.65	\$467,585	7.00	\$703,891	6.98	7.00	5	\$688,026									\$1,859,502
ORLEANS	27.65	\$44,029,354	14.26	\$23,926,398	0.00	0.00	7	\$0									\$67,955,752
OUACHITA	5.25	\$1,371,214	24.45	\$6,385,743	0.00	0.00	0	\$0									\$7,756,957
PLAQUEMINES	5.80	\$2,447,522	7.18	\$3,029,863	0.00	0.00	0	\$0									\$5,477,385
POINTE COUPEE	4.54	\$855,392	11.96	\$2,249,744	0.00	0.00	0	\$0									\$3,105,136
RAPIDES	4.74	\$1,785,721	20.81	\$7,830,220	3.04	24.05	13	\$3,467,211									\$13,083,152
RED RIVER	4.58	\$118,301	36.62	\$945,892	0.00	0.00	0	\$0									\$1,064,193
RICHLAND	6.42	\$298,927	6.87	\$319,823	0.00	0.00	0	\$0									\$618,750
SABINE	4.80	\$316,210	8.10	\$533,604	7.52	12.89	7	\$557,467									\$1,407,281
ST. BERNARD	3.75	\$719,617	12.25	\$2,350,749	0.00	0.00	0	\$0									\$3,070,366
ST. CHARLES	4.10	\$2,637,080	44.59	\$27,981,028	0.00	0.00	0	\$0									\$30,618,108
ST. HELENA	3.38	\$100,652	14.48	\$395,115	0.00	0.00	6	\$0									\$495,767
ST. JAMES	4.02	\$911,979	24.04	\$5,582,659	0.00	0.00	0	\$0									\$6,494,638
ST. JOHN THE BAPTIST	3.87	\$564,564	18.60	\$2,713,438	0.00	0.00	0	\$0									\$3,278,002
ST. LANDRY	4.66	\$1,067,898	16.90	\$3,872,850	0.00	0.00	0	\$0									\$4,940,748
ST. MARTIN	3.31	\$286,502	12.11	\$1,048,190	0.00	0.00	0	\$0									\$1,334,692
ST. MARY	8.65	\$2,080,474	11.45	\$2,751,557	10.38	13.37	3	\$2,920,549									\$7,752,580
ST. TAMMANY	4.47	\$2,078,968	56.73	\$26,382,434	0.00	0.00	0	\$0									\$28,461,402
TANGIPAHOA	4.06	\$761,431	0.00	\$0	0.00	3.00	1	\$334,575									\$1,096,006
TENSAS	3.94	\$140,559	16.36	\$583,642	0.00	0.00	0	\$0									\$724,201
TERREBONNE	3.86	\$1,307,051	5.41	\$1,831,906	0.00	0.00	0	\$0									\$3,138,957
UNION	3.27	\$208,762	2.98	\$172,138	1.52	1.72	9	\$99,498									\$480,398
VERMILION	4.40	\$755,187	35.00	\$6,021,643	0.00	0.00	0	\$0									\$6,776,830
VERNON	3.70	\$303,708	7.17	\$557,743	12.59	13.98	9	\$1,044,526									\$1,905,977
WASHINGTON	3.91	\$181,823	15.07	\$700,725	5.12	5.12	1	\$12,926									\$895,474
WEBSTER	5.63	\$634,584	13.66	\$2,010,020	0.00	0.00	0	\$0									\$2,644,604
WEST BATON ROUGE	4.39	\$651,933	15.00	\$2,227,557	0.00	0.00	0	\$0									\$2,879,490
WEST CARROLL	6.25	\$206,224	17.34	\$572,272	5.00	5.00	1	\$69,162									\$847,658
WEST FELICIANA	4.46	\$1,298,453	14.75	\$4,651,276	0.00	0.00	0	\$0									\$5,949,729
WINN	4.76	\$210,238	19.62	\$813,244	0.00	0.00	0	\$0									\$1,023,482
CITY OF MONROE	6.44	\$1,692,875	20.55	\$5,402,157	0.00	0.00	0	\$0									\$7,095,032
CITY OF BOGALUSA	6.44	\$237,282	44.38	\$1,645,208	0.00	0.00	0	\$0									\$1,882,490
STATE TOTAL		\$112,223,389		\$383,418,901				\$13,864,395									\$509,506,685

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
	DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
School System	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST MILL LOW	DIST MILL HIGH	# OF DISTS	DIST REVENUE AMOUNT	
	(13)	(14)	(15)	(16)	(17)	(18)	(19)
ACADIA	0.00	\$0	0.00	37.00	5	\$1,137,618	\$1,137,618
ALLEN	0.00	\$0	10.20	40.80	6	\$1,328,803	\$1,328,803
ASCENSION	15.08	\$5,474,861	0.00	0.00	0	\$0	\$5,474,861
ASSUMPTION	5.00	\$309,732	0.00	0.00	0	\$0	\$309,732
AVOYELLES	5.00	\$0	7.00	25.00	9	\$746,935	\$746,935
BEAUREGARD	17.80	\$2,073,668	0.00	0.00	0	\$0	\$2,073,668
BIENVILLE	0.00	\$0	4.00	59.00	7	\$1,139,926	\$1,139,926
BOSSIER	0.00	\$0	6.00	6.00	1	\$1,635,595	\$1,635,595
CADDO	6.30	\$4,909,209	0.00	0.00	0	\$0	\$4,909,209
CALCASIEU	0.00	\$0	4.80	35.50	10	\$9,659,167	\$9,659,167
CALDWELL	2.75	\$63,256	0.00	0.00	0	\$0	\$63,256
CAMERON	0.00	\$0	10.00	10.00	1	\$93,420	\$93,420
CATAHOULA	0.00	\$0	7.16	49.45	4	\$481,742	\$481,742
CLAIBORNE	0.00	\$0	4.04	9.64	3	\$247,600	\$247,600
CONCORDIA	0.00	\$0	0.00	0.00	0	\$0	\$0
DESOTO	0.00	\$0	8.00	33.00	5	\$2,095,125	\$2,095,125
EAST BATON ROUGE	0.00	\$0	0.00	0.00	0	\$0	\$0
EAST CARROLL	0.00	\$0	0.00	0.00	0	\$0	\$0
EAST FELICIANA	19.16	\$909,636	0.00	0.00	0	\$0	\$909,636
EVANGELINE	0.00	\$0	7.00	16.25	2	\$363,954	\$363,954
FRANKLIN	0.00	\$0	0.00	0.00	0	\$0	\$0
GRANT	0.00	\$0	18.00	32.00	3	\$454,306	\$454,306
IBERIA	23.84	\$4,787,519	0.00	0.00	0	\$0	\$4,787,519
IBERVILLE	12.00	\$2,862,410	0.00	0.00	0	\$0	\$2,862,410
JACKSON	0.00	\$0	11.00	26.50	4	\$729,299	\$729,299
JEFFERSON	0.00	\$81,249	0.00	0.00	0	\$0	\$81,249
JEFFERSON DAVIS	0.00	\$0	5.50	25.00	4	\$508,833	\$508,833
LAFAYETTE	0.90	\$552,068	0.00	0.00	0	\$0	\$552,068
LAFOURCHE	17.20	\$4,550,456	0.00	0.00	0	\$0	\$4,550,456
LASALLE	6.50	\$239,782	0.00	0.00	0	\$0	\$239,782
LINCOLN	0.00	\$0	17.00	28.00	3	\$2,042,719	\$2,042,719
LIVINGSTON	0.00	\$0	14.26	59.86	10	\$2,850,806	\$2,850,806
MADISON	0.00	\$0	0.00	0.00	0	\$0	\$0
MOREHOUSE	0.00	\$0	0.00	0.00	0	\$0	\$0
NATCHITOCHE	0.00	\$0	27.00	53.00	3	\$3,210,500	\$3,210,500
ORLEANS	10.79	\$16,073,602	0.00	0.00	7	\$0	\$16,073,602
OUACHITA	0.00	\$0	19.30	25.00	1	\$5,485,873	\$5,485,873
PLAQUEMINES	2.60	\$1,097,165	0.00	0.00	0	\$0	\$1,097,165
POINTE COUPEE	0.00	\$0	6.90	13.56	2	\$1,339,432	\$1,339,432
RAPIDES	0.00	\$0	5.80	86.00	12	\$11,091,042	\$11,091,042
RED RIVER	42.00	\$1,084,857	0.00	0.00	0	\$0	\$1,084,857
RICHLAND	0.00	\$0	20.00	54.00	4	\$808,392	\$808,392
SABINE	0.00	\$0	5.00	50.00	7	\$1,515,856	\$1,515,856
ST. BERNARD	13.25	\$2,542,647	0.00	0.00	0	\$0	\$2,542,647
ST. CHARLES	6.81	\$4,421,897	0.00	0.00	0	\$0	\$4,421,897
ST. HELENA	0.00	\$0	0.00	0.00	6	\$0	\$0
ST. JAMES	10.00	\$2,139,585	0.00	0.00	0	\$0	\$2,139,585
ST. JOHN THE BAPTIST	24.12	\$3,518,679	0.00	0.00	0	\$0	\$3,518,679
ST. LANDRY	11.60	\$2,416,156	0.00	0.00	0	\$0	\$2,416,156
ST. MARTIN	24.00	\$2,071,169	0.00	0.00	0	\$0	\$2,071,169
ST. MARY	0.00	\$0	10.00	33.00	2	\$2,294,903	\$2,294,903
ST. TAMMANY	25.90	\$12,046,021	0.00	0.00	0	\$0	\$12,046,021
TANGIPAHOA	0.00	\$0	8.00	44.00	8	\$2,676,450	\$2,676,450
TENSAS	0.00	\$0	0.00	0.00	0	\$0	\$0
TERREBONNE	9.47	\$3,206,882	0.00	0.00	0	\$0	\$3,206,882
UNION	7.00	\$458,584	0.00	0.00	0	\$0	\$458,584
VERMILION	1.33	\$230,310	0.00	0.00	0	\$0	\$230,310
VERNON	0.00	\$0	3.50	70.00	9	\$1,581,419	\$1,581,419
WASHINGTON	0.00	\$0	22.00	49.00	3	\$1,000,012	\$1,000,012
WEBSTER	0.00	\$0	10.00	93.30	7	\$2,080,504	\$2,080,504
WEST BATON ROUGE	15.00	\$2,227,557	0.00	0.00	0	\$0	\$2,227,557
WEST CARROLL	0.00	\$0	0.00	0.00	0	\$0	\$0
WEST FELICIANA	4.00	\$1,151,145	0.00	0.00	0	\$0	\$1,151,145
WINN	0.00	\$0	10.00	51.00	5	\$1,293,890	\$1,293,890
CITY OF MONROE	22.25	\$5,192,518	0.00	0.00	0	\$0	\$5,192,518
CITY OF BOGALUSA	0.00	\$0	0.00	0.00	0	\$0	\$0
STATE TOTAL		\$86,692,620				\$59,894,121	\$146,586,741

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 MILLAGE INCL. DEBT	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	25.13	\$3,233,868	\$1,252,887	\$4,486,755	8.39	24.70	33.09
ALLEN	9.39	\$518,115	\$2,323,664	\$2,841,779	23.76	27.05	50.80
ASCENSION	52.84	\$19,253,803	\$0	\$19,253,803	15.12	38.05	53.17
ASSUMPTION	44.23	\$2,739,977	\$0	\$2,739,977	5.03	39.45	44.48
AVOYELLES	13.46	\$868,710	\$746,935	\$1,615,645	11.91	13.85	25.77
BEAUREGARD	48.61	\$5,662,982	\$0	\$5,662,982	17.69	30.63	48.32
BIENVILLE	32.39	\$3,741,287	\$1,139,926	\$4,881,213	9.82	32.22	42.03
BOSSIER	49.14	\$13,150,124	\$1,635,595	\$14,785,719	5.94	47.74	53.68
CADDO	83.98	\$65,380,420	\$0	\$65,380,420	6.15	75.71	81.86
CALCASIEU	18.93	\$14,197,841	\$9,659,167	\$23,857,008	12.64	18.59	31.23
CALDWELL	38.64	\$891,134	\$0	\$891,134	2.70	35.29	37.99
CAMERON	49.26	\$5,514,927	\$93,420	\$5,608,347	0.76	44.83	45.59
CATAHOULA	17.04	\$432,669	\$588,223	\$1,020,892	18.76	21.00	39.76
CLAIBORNE	18.93	\$1,213,528	\$700,958	\$1,914,486	3.83	25.78	29.60
CONCORDIA	27.68	\$1,179,535	\$0	\$1,179,535	0.00	16.64	16.64
DESOTO	44.30	\$7,587,482	\$2,095,125	\$9,682,607	12.27	44.43	56.70
EAST BATON ROUGE	43.45	\$70,895,725	\$0	\$70,895,725	0.00	42.89	42.89
EAST CARROLL	10.80	\$282,772	\$0	\$282,772	0.00	10.32	10.32
EAST FELICIANA	38.01	\$1,804,545	\$0	\$1,804,545	18.99	18.69	37.68
EVANGELINE	14.39	\$1,480,870	\$1,749,497	\$3,230,367	3.56	28.03	31.59
FRANKLIN	13.17	\$518,143	\$20,690	\$538,833	0.00	12.96	12.96
GRANT	29.87	\$774,261	\$691,583	\$1,465,844	16.90	37.64	54.54
IBERIA	37.19	\$7,483,196	\$0	\$7,483,196	23.04	12.97	36.01
IBERVILLE	40.27	\$9,558,382	\$0	\$9,558,382	11.64	27.24	38.88
JACKSON	18.91	\$904,363	\$729,299	\$1,633,662	15.19	18.83	34.02
JEFFERSON	13.91	\$22,607,029	\$0	\$22,607,029	0.05	13.79	13.84
JEFFERSON DAVIS	16.93	\$1,539,026	\$1,484,347	\$3,023,373	5.56	27.46	33.02
LAFAYETTE	34.46	\$19,898,762	\$0	\$19,898,762	0.93	32.67	33.60
LAFOURCHE	43.33	\$11,463,445	\$0	\$11,463,445	16.90	25.68	42.58
LASALLE	56.04	\$2,076,495	\$0	\$2,076,495	6.11	46.82	52.93
LINCOLN	27.36	\$3,651,142	\$2,424,181	\$6,075,323	14.91	29.44	44.35
LIVINGSTON	22.47	\$1,943,301	\$2,850,806	\$4,794,107	28.01	19.09	47.09
MADISON	9.52	\$378,632	\$0	\$378,632	0.00	9.54	9.54
MOREHOUSE	28.86	\$2,708,846	\$0	\$2,708,846	0.00	28.15	28.15
NATCHITOCHES	11.65	\$1,171,476	\$3,898,526	\$5,070,002	32.01	18.54	50.56
ORLEANS	52.70	\$84,029,354	\$0	\$84,029,354	9.45	39.96	49.41
OUACHITA	29.70	\$7,756,957	\$5,485,873	\$13,242,830	21.46	30.34	51.80
PLAQUEMINES	15.58	\$6,574,550	\$0	\$6,574,550	2.45	12.25	14.70
POINTE COUPEE	16.50	\$3,105,136	\$1,339,432	\$4,444,568	7.07	16.38	23.45
RAPIDES	25.55	\$9,615,941	\$14,558,253	\$24,174,194	29.38	34.66	64.05
RED RIVER	83.20	\$2,149,050	\$0	\$2,149,050	42.00	41.20	83.20
RICHLAND	13.29	\$618,750	\$808,392	\$1,427,142	16.19	12.39	28.58
SABINE	12.90	\$849,814	\$2,073,323	\$2,923,137	23.36	21.68	45.04
ST. BERNARD	29.25	\$5,613,013	\$0	\$5,613,013	13.35	16.12	29.47
ST. CHARLES	55.50	\$35,040,005	\$0	\$35,040,005	6.97	48.29	55.26
ST. HELENA	17.86	\$495,767	\$0	\$495,767	0.00	17.54	17.54
ST. JAMES	38.06	\$8,634,223	\$0	\$8,634,223	9.81	29.77	39.58
ST. JOHN THE BAPTIST	46.59	\$6,796,681	\$0	\$6,796,681	22.94	21.37	44.32
ST. LANDRY	33.16	\$7,356,904	\$0	\$7,356,904	10.32	21.10	31.42
ST. MARTIN	39.42	\$3,405,861	\$0	\$3,405,861	20.68	13.33	34.01
ST. MARY	20.10	\$4,832,031	\$5,215,452	\$10,047,483	9.27	31.32	40.59
ST. TAMMANY	87.10	\$40,507,423	\$0	\$40,507,423	25.52	60.29	85.80
TANGIPAHOA	4.06	\$761,431	\$3,011,025	\$3,772,456	14.34	5.87	20.22
TENSAS	20.30	\$724,201	\$0	\$724,201	0.00	20.35	20.35
TERREBONNE	18.74	\$6,345,839	\$0	\$6,345,839	9.73	9.53	19.26
UNION	13.25	\$839,484	\$99,498	\$938,982	7.58	7.94	15.53
VERMILION	40.73	\$7,007,140	\$0	\$7,007,140	1.31	38.41	39.72
VERNON	10.87	\$861,451	\$2,625,945	\$3,487,396	19.97	24.07	44.04
WASHINGTON	18.98	\$882,548	\$1,012,938	\$1,895,486	22.81	20.43	43.24
WEBSTER	19.29	\$2,644,604	\$2,080,504	\$4,725,108	17.99	22.86	40.85
WEST BATON ROUGE	34.39	\$5,107,047	\$0	\$5,107,047	14.99	19.37	34.36
WEST CARROLL	23.59	\$778,496	\$69,162	\$847,658	0.00	25.75	25.75
WEST FELICIANA	23.21	\$7,100,874	\$0	\$7,100,874	3.85	19.88	23.72
WINN	24.38	\$1,023,482	\$1,293,890	\$2,317,372	30.28	23.96	54.24
CITY OF MONROE	49.24	\$12,287,550	\$0	\$12,287,550	20.75	28.36	49.11
CITY OF BOGALUSA	50.82	\$1,882,490	\$0	\$1,882,490	0.00	47.86	47.86
STATE TOTAL		\$582,334,910	\$73,758,516	\$656,093,426	9.19	31.93	41.11

TABLE 8: Continued--

AFR-kpc 63300 col. 3 AFR kpc 63320 col. 4 AFR kpc 63320 col. 5 col. 28 + col. 29 col. 30 / col. 27 col. 28/col. 31 col. 29/col. 31 Table 6, col. 3B + Table 8, col. 12 + col. 19 + col. 28 + col. 29

School System	SALES TAXES				COMPUTED SALES TAX BASE	NON-DEBT RATE	DEBT RATE	TOTAL LOCAL REVENUES FOR USE IN MFP LEVEL 2
	COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)	TOTAL SALES TAX REVENUE				
	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)
ACADIA	1.00%	\$4,489,597	\$0	\$4,489,597	\$448,959,700	1.00%	0.00%	\$9,391,842
ALLEN	2.00%	\$3,469,831	\$0	\$3,469,831	\$173,491,550	2.00%	0.00%	\$6,442,441
ASCENSION	2.00%	\$30,595,930	\$0	\$30,595,930	\$1,529,796,500	2.00%	0.00%	\$50,052,069
ASSUMPTION	2.50%	\$3,411,630	\$852,890	\$4,264,520	\$170,580,800	2.00%	0.50%	\$7,174,214
AVOYELLES	1.50%	\$4,101,163	\$376,248	\$4,477,411	\$298,494,067	1.37%	0.13%	\$6,389,546
BEAUREGARD	2.00%	\$6,573,901	\$0	\$6,573,901	\$328,695,050	2.00%	0.00%	\$12,513,493
BIENVILLE	2.00%	\$2,927,997	\$0	\$2,927,997	\$146,399,850	2.00%	0.00%	\$7,951,073
BOSSIER	1.50%	\$20,112,687	\$0	\$20,112,687	\$1,340,845,800	1.50%	0.00%	\$35,470,576
CADDO	1.50%	\$48,886,967	\$0	\$48,886,967	\$3,259,131,133	1.50%	0.00%	\$116,604,990
CALCASIEU	2.00%	\$61,154,413	\$0	\$61,154,413	\$3,057,720,650	2.00%	0.00%	\$86,009,803
CALDWELL	2.00%	\$1,348,124	\$0	\$1,348,124	\$67,406,200	2.00%	0.00%	\$2,322,839
CAMERON	0.00%	\$0	\$0	\$0	\$14,102,746	0.00%	0.00%	\$6,199,632
CATAHOULA	2.00%	\$1,538,551	\$0	\$1,538,551	\$76,927,550	2.00%	0.00%	\$2,651,311
CLAIBORNE	2.00%	\$2,324,928	\$0	\$2,324,928	\$116,246,400	2.00%	0.00%	\$4,427,266
CONCORDIA	2.00%	\$3,133,207	\$0	\$3,133,207	\$156,660,350	2.00%	0.00%	\$4,507,805
DESOTO	2.00%	\$3,992,749	\$976,912	\$4,969,661	\$248,483,050	1.61%	0.39%	\$15,213,367
EAST BATON ROUGE	1.94%	\$119,666,992	\$0	\$119,666,992	\$6,168,401,649	1.94%	0.00%	\$194,412,343
EAST CARROLL	3.00%	\$1,464,404	\$0	\$1,464,404	\$48,813,467	3.00%	0.00%	\$1,846,997
EAST FELICIANA	2.00%	\$1,068,829	\$1,068,829	\$2,137,658	\$106,882,900	1.00%	1.00%	\$4,021,251
EVANGELINE	1.00%	\$3,190,224	\$0	\$3,190,224	\$319,022,400	1.00%	0.00%	\$6,658,169
FRANKLIN	1.50%	\$2,586,798	\$0	\$2,586,798	\$172,453,200	1.50%	0.00%	\$3,197,175
GRANT	1.00%	\$830,085	\$0	\$830,085	\$83,008,500	1.00%	0.00%	\$2,740,664
IBERIA	2.00%	\$17,076,697	\$624,660	\$17,701,357	\$885,067,850	1.93%	0.07%	\$25,821,619
IBERVILLE	1.67%	\$8,791,685	\$0	\$8,791,685	\$526,448,204	1.67%	0.00%	\$18,497,375
JACKSON	2.40%	\$2,791,750	\$0	\$2,791,750	\$116,322,917	2.40%	0.00%	\$4,526,932
JEFFERSON	2.00%	\$139,667,963	\$0	\$139,667,963	\$6,983,398,150	2.00%	0.00%	\$164,386,054
JEFFERSON DAVIS	2.00%	\$6,012,391	\$0	\$6,012,391	\$300,619,550	2.00%	0.00%	\$9,342,062
LAFAYETTE	1.50%	\$40,614,637	\$8,754,844	\$49,369,481	\$3,291,298,733	1.23%	0.27%	\$71,246,414
LAFOURCHE	2.00%	\$17,710,680	\$0	\$17,710,680	\$885,534,000	2.00%	0.00%	\$30,689,674
LASALLE	2.00%	\$2,484,392	\$0	\$2,484,392	\$124,219,600	2.00%	0.00%	\$4,644,853
LINCOLN	1.63%	\$7,538,468	\$0	\$7,538,468	\$462,482,699	1.63%	0.00%	\$13,894,813
LIVINGSTON	2.50%	\$16,894,312	\$0	\$16,894,312	\$675,772,480	2.50%	0.00%	\$22,310,655
MADISON	1.50%	\$1,312,574	\$0	\$1,312,574	\$87,504,933	1.50%	0.00%	\$1,762,281
MOREHOUSE	1.50%	\$4,314,414	\$0	\$4,314,414	\$287,627,600	1.50%	0.00%	\$7,306,503
NATCHITOCHE	1.50%	\$6,406,845	\$0	\$6,406,845	\$427,123,000	1.50%	0.00%	\$12,058,159
ORLEANS	1.50%	\$79,601,687	\$8,299,911	\$87,901,598	\$5,860,106,533	1.36%	0.14%	\$175,377,449
OUACHITA	3.00%	\$26,833,006	\$0	\$26,833,006	\$894,433,533	3.00%	0.00%	\$40,847,001
PLAQUEMINES	2.00%	\$9,003,762	\$1,117,949	\$10,121,711	\$506,085,550	1.78%	0.22%	\$16,838,020
POINTE COUPEE	1.25%	\$2,434,023	\$0	\$2,434,023	\$194,721,840	1.25%	0.00%	\$7,040,882
RAPIDES	1.50%	\$24,810,661	\$0	\$24,810,661	\$1,654,044,067	1.50%	0.00%	\$50,311,962
RED RIVER	2.00%	\$1,213,130	\$0	\$1,213,130	\$60,656,500	2.00%	0.00%	\$3,411,049
RICHLAND	1.50%	\$2,552,761	\$0	\$2,552,761	\$170,184,067	1.50%	0.00%	\$4,206,875
SABINE	1.00%	\$2,382,775	\$0	\$2,382,775	\$238,277,500	1.00%	0.00%	\$5,482,868
ST. BERNARD	2.00%	\$12,264,364	\$607,742	\$12,872,106	\$643,605,300	1.91%	0.09%	\$18,850,887
ST. CHARLES	2.00%	\$16,615,216	\$1,306,260	\$17,921,476	\$896,073,800	1.85%	0.15%	\$53,248,527
ST. HELENA	2.00%	\$900,388	\$0	\$900,388	\$45,019,400	2.00%	0.00%	\$1,430,592
ST. JAMES	2.00%	\$7,337,063	\$0	\$7,337,063	\$366,853,150	2.00%	0.00%	\$16,061,156
ST. JOHN THE BAPTIST	2.00%	\$10,039,458	\$0	\$10,039,458	\$501,972,900	2.00%	0.00%	\$17,066,091
ST. LANDRY	1.75%	\$12,307,658	\$0	\$12,307,658	\$703,294,743	1.75%	0.00%	\$20,340,375
ST. MARTIN	2.00%	\$7,182,763	\$224,280	\$7,407,043	\$370,352,150	1.94%	0.06%	\$11,383,336
ST. MARY	1.75%	\$11,433,913	\$0	\$11,433,913	\$653,366,457	1.75%	0.00%	\$22,071,641
ST. TAMMANY	2.00%	\$45,561,314	\$1,990,000	\$47,551,314	\$2,377,565,700	1.92%	0.08%	\$89,812,447
TANGIPAHOA	2.00%	\$17,410,800	\$3,280,167	\$20,690,967	\$1,034,548,350	1.68%	0.32%	\$24,574,630
TENSAS	1.00%	\$417,362	\$0	\$417,362	\$41,736,200	1.00%	0.00%	\$1,194,633
TERREBONNE	2.08%	\$30,221,700	\$0	\$30,221,700	\$1,452,966,346	2.08%	0.00%	\$37,315,813
UNION	1.00%	\$1,777,002	\$0	\$1,777,002	\$177,700,200	1.00%	0.00%	\$2,864,319
VERMILION	1.00%	\$5,052,360	\$0	\$5,052,360	\$505,236,000	1.00%	0.00%	\$14,071,076
VERNON	2.00%	\$7,081,312	\$0	\$7,081,312	\$354,065,600	2.00%	0.00%	\$11,166,337
WASHINGTON	2.00%	\$3,227,744	\$0	\$3,227,744	\$161,387,200	2.00%	0.00%	\$5,271,936
WEBSTER	2.00%	\$8,683,331	\$0	\$8,683,331	\$434,166,550	2.00%	0.00%	\$14,029,978
WEST BATON ROUGE	2.00%	\$7,309,146	\$0	\$7,309,146	\$365,457,300	2.00%	0.00%	\$12,547,960
WEST CARROLL	1.00%	\$884,527	\$0	\$884,527	\$88,452,700	1.00%	0.00%	\$1,849,998
WEST FELICIANA	2.00%	\$2,712,259	\$0	\$2,712,259	\$135,612,950	2.00%	0.00%	\$9,872,144
WINN	2.00%	\$3,277,021	\$0	\$3,277,021	\$163,851,050	2.00%	0.00%	\$5,975,285
CITY OF MONROE	1.00%	\$10,079,976	\$0	\$10,079,976	\$1,007,997,600	1.00%	0.00%	\$22,717,792
CITY OF BOGALUSA	1.00%	\$1,963,895	\$0	\$1,963,895	\$196,389,500	1.00%	0.00%	\$4,087,671
STATE TOTAL	1.80%	\$971,058,192	\$29,480,692	\$1,000,538,884	\$55,642,123,964	1.75%	0.05%	\$1,694,006,978