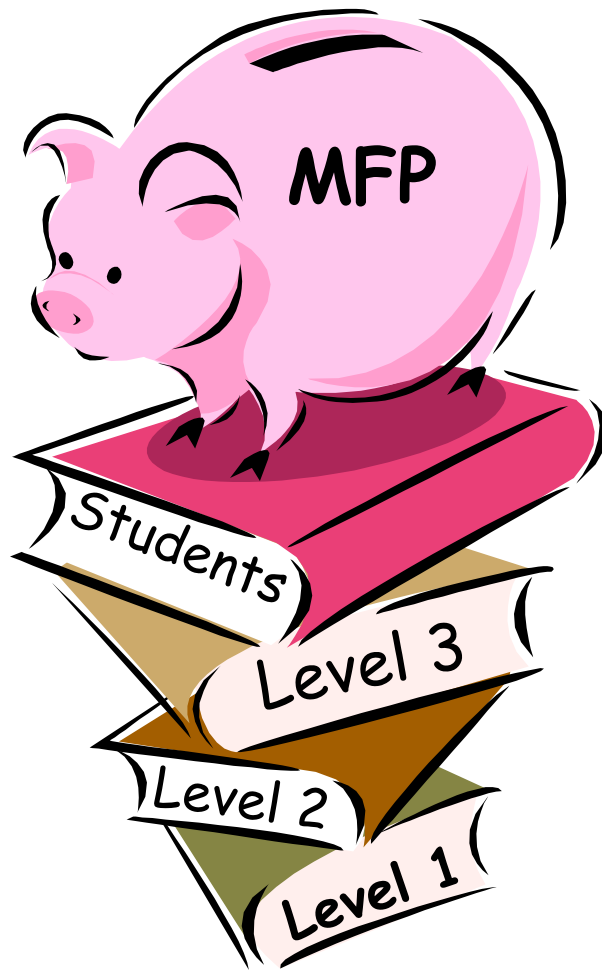


Minimum Foundation Program 2001-2002 Handbook



*Louisiana State Department of Education
Cecil J. Picard
State Superintendent of Education
June 2002*



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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
 - \$3188 per SCR 139 - 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

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- 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

- Level 3: Unequalized Funding
 - Hold Harmless Funding
 - \$2,060 pay increase per full-time-equivalent certificated employee
 - 100% of Level 1 and Level 2 increases directed to certificated pay raise
 - State pay raise supplement for funds insufficient to meet the minimum pay increase inclusive of 13.1% employer portion of retirement contribution
 - One-time reduction for funding in excess of the minimum pay increase
 - Foreign Language Associate funding

- Funding for Louisiana State University and Southern University Lab. Schools

- Local flexibility provided while establishing instructional expenditure parameters (70% Instructional Requirement)

- Adjustments based on prior year audit findings and/or data revision

Section I
Minimum Foundation Program (MFP)
Formula Definitions

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

A. Base Foundation Level 1 State and Local Costs

The Minimum Foundation Program (MFP) calculation begins with the base per pupil amount, which is multiplied by the number of "weighted" students. Weights are derived from student needs shown in the current October 1 student count. Student weights are used as a proxy to represent the extra 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 State and local Base Per Pupil amount was \$3,103. The base per pupil

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amount in FY 2001-2002 is \$3,188. 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 <i>(Varies by District)</i>
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The MFP recognizes increased costs for fixed overhead for smaller school districts; therefore, a curving weight of .20 at the zero student count level and zero at the 7,500 student count level is applied. This weight will vary depending on the size of the school system. There will be no benefit to school systems with membership of 7,500 or greater.

Economy of Scale Student Count shall be determined by the number of students in the base student count as defined in the Administrative Code, Section 28:I.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, 8233, and 8240; 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, 8233 and 8240; 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 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. 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 lesser 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

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.

C. Minimum Foundation Program Level 1 and Level 2 State-Funded Amounts

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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III. Minimum Foundation Program Level 3 Legislative Enhancements

A. Minimum Pay Enhancement

1. Pay Raise Allocation for Certificated Staff

Additional funds are allocated to local school systems for certificated personnel pay raises of a minimum of \$2,060 per full-time-equivalent certificated employee and \$1,030 per instructional staff on sabbatical leave based on local school system data as of October 1, 2000. These additional funds are provided for only those school systems in which the 2001-2002 Level 1 and Level 2 increases over the prior year, considering the repayment of the one-time adjustment for the reduction in the employer contribution to the Teachers' Retirement System and an adjustment of increases in student membership, are insufficient to provide the minimum pay raise amount and the employer's share of retirement.

2. Retirement Allocation

The pay raise supplement is increased to cover the employer contribution of the Teachers' Retirement System of Louisiana (TRSL) rate of 13.1 percent.

3. Certificated Personnel Defined

For the purposes of the allocation of these funds, certificated personnel are defined per the *Louisiana Accounting and Uniform Governmental Handbook: Bulletin 1929*, and are to include: teachers (all function codes 1000-2200, object code 112); therapists/specialists/counselors (function codes 1000-2200, object code 113); school site-based principals, assistant principals, and other school administrators (function code 1000-2200 and 2400, object code 111); central office certificated administrators (function code 1000-2300 & 2831 (excluding 2321), object code 111); school nurses (function code 2134, object code 118); and sabbaticals (function code 1000-2200, 2134, and 2400, object code 140).

4. Future Funding

In the 2002-2003 fiscal year or thereafter, any amount provided for the 2001-2002 pay increase shall be maintained as a separate Level 3. Each school district will receive an allocation based on the supplemental amount provided in FY 2001-02 divided by the district's October 1, 2001 membership, thus creating a per pupil amount. Each district's per pupil amount will be multiplied times their current year number of students in the October 1 membership.

B. One-time Only Reduction of Funding Over Minimum Pay Raise and Adjustment for Increased Membership

SCR 139 of 2001 requires a reduction in local school system funding for any district whose 2001-02 Level 1 and Level 2 allocation of state funding increase over the prior year exceeds the amount necessary to provide the minimum pay raise. Consideration shall be made for increased student membership. This shall be a one-time only reduction and shall not apply in subsequent years.

C. Foreign Language Associates

Separate funding for the Foreign Language Associate Teacher program merged into the MFP formula in 1992-93 is maintained in Level 3. The total amount of Foreign Language Associate Teacher program funding is limited to \$4,244,410, the level of funding in 1992-93.

D. Hold-Harmless Enhancements

At the inception of the current formula in fiscal year 1992-93, some school systems were "underfunded" by the state and other systems were "overfunded" by the state. In fiscal year 1999-2000, the MFP formula was fully implemented. Fifty-two districts were funded according to the appropriate state level of funding, thereby eliminating underfunding. Some districts, however, remained "overfunded." In fiscal year 2000-2001 eleven districts remained "overfunded" at a per pupil amount ranging from \$33 to \$2,697.

In fiscal year 2001-2002, any "hold harmless" distinction in Level 1 and Level 2 funding is eliminated for all school systems. The "overfunded" allocations for 11 specified school districts are separated and limited in Level 3. The following school systems shall receive their designated per pupil amounts times their current year October 1 membership, not to exceed the total amount listed.

Section I: MFP Formula Definitions

District	Per Pupil Amount	Total Amount Not to Exceed
Concordia	\$61	\$233,545
East Baton Rouge	\$567	\$30,159,360
Evangeline	\$30	\$190,543
Iberville	\$586	\$2,883,789
Jefferson	\$523	\$26,333,892
Lafayette	\$69	\$2,002,961
Plaquemines	\$1,497	\$7,145,206
Pointe Coupee	\$112	\$372,315
St. Charles	\$1,010	\$9,774,832
St. James	\$498	\$1,925,765
West Feliciana	\$2,697	\$5,908,357

IV. Required Expenditure Amounts

A. Required Pay Raise – Certificated Staff

In Fiscal year 2000-2001, increases in Level 1 and 2 funding over the prior year, after consideration of the one-time adjustment for the TRSL reduction and a reduction for increased student membership, are to be directed to the certificated pay raise. The pay raise shall be \$2,060 per full-time-equivalent certificated employee plus retirement benefits.

The addition of funds for the certificated pay increase shall meet legislative requirements of R.S. 17:154.3 to add additional staff development days to the teachers’ work schedule.

1. Required Timelines for Pay Raise

The pay raise shall be included in the pay schedule of the applicable employees no later than September 1, 2001.

2. Future Requirements

In fiscal years 02-03, 03-04, and 04-05, if this formula remains in effect, not less than 50% of each school district’s increased State funding from implementation of Level 1 and Level 2 of the formula is to be used to supplement and enhance full-time certificated staff salaries and retirement benefits.

B. 70% Local General Fund Required Instructional Expenditure

To provide for accountability of State funds while affording local school board flexibility, 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 139)

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.

3. 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

Section I: MFP Formula Definitions

- 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)*

C. Expenditure Requirement for Foreign Language Associate Program

The State must maintain support of the Foreign Language Associate Teacher program at a minimum of 250 foreign associate teachers employed in any given year. These teachers shall be paid by the employing local school system 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

Each Louisiana State University and Southern University Laboratory School student per the October 1 membership definition shall be funded through the Minimum Foundation Program. These students shall be funded an amount per student equal to the amount allocated per student for the state share of the Minimum Foundation Program. The funds appropriated for these students shall be allocated to the corresponding institution of higher education to ensure the equitable expenditure of funds for the operation of these schools.

Increased funds provided are to be directed to certification staff pay raises for a minimum of \$2,060 per full-time-equivalent certificated employee as defined by SCR 139 of 2001.

VI. Adjustments for Program Changes, Estimated Payments, Audit Findings and Data Revisions

A. Foreign Language Associate Program

A reduction adjustment shall be made to the FY 2001 MFP resolution to recover funds for the Foreign Language Associate Program, based on the distribution of funds in effect in FY 1991-92 as per Circular 862, Table III.

B. Payment of Funds

Funds are distributed for the first eight months of the year (July through February) through an initial allocation. The initial 2001-2002 MFP allocation amount for distribution is an *estimate*. The projections used for October 1, 2001 Student Membership and Local Sales and Property Tax Revenues are per the Education Estimating Conference. Upon adoption of the 2001-2002 Budget Letter by SBESE (expected in January 2002), adjustments for funding increases or decreases will be made in the final four months of the fiscal year (March through June 2002). The actual distribution for 2001-2002 will be determined based on data reported by the districts in the FY2000-2001 Annual Financial Report (AFR) and the October 1, 2001 MFP Student Membership Count.

C. Audit Review

The data used in determining each district's Minimum Foundation Program allocation will be audited and may result in changes to final statistical information. Necessary adjustments as a result of audit findings are made to the allocation in the subsequent year.

VII. 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 1.

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

Section I: MFP Formula Definitions

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 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 2001-2002 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 2000-2001 Budget Letter variables compared to MFP 2001-2002 Budget Letter variables used to calculate the State equalization distribution.
- Table 2: MFP Distribution and Adjustments**
Total MFP distribution less audit adjustments and revised monthly MFP distributions.
- Table 3: FY 2001-2002 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**
Calculation of the 2001-2002 MFP Level 1 and 2 for the 66 Louisiana school systems.
- Table 4: FY 2001-2002 Level 3 Minimum Pay Raise and Hold Harmless**
Calculation of the Level 3 certificated pay raise, hold harmless, foreign language associates funding and reduction adjustments.
- Table 5: FY 2001-2002 Allocation for the Lab Schools**
Total MFP distribution less audit adjustments and revised monthly MFP distributions.
- Table 6: MFP Local Wealth Factor (LWF)**
Calculation of the Local Wealth Factor (LWF) for the 66 school systems.
- Table 7: 2000-2001 Local Property and Sales Tax Revenues**
Summary of the Assessed Property Values and Ad Valorem and Sales Tax amounts and rates.
- Table 8: October 1, 2001 Student Membership**
October 1, 2001 student membership by grade level and the October 2, 2000 adjusted total membership.

TABLE 1: State Level Comparison

Column Name	Source
MFP Formula Items	Selected Formula Factors
Circular 1063 2000-2001 Budget Letter Factors and Cost	Per 2000-2001 Budget Letter Letter (Circular 1063)
Circular 1066 2001-2002 Budget Letter Factors and Cost	Per 2001-2002 Budget Letter (Circular 1066)
Comparison of 2000-2001 Budget Letter to 2001-2002 Budget Letter	Circular 1066 Factor Minus Circular 1063 Factor
Percent Change	$(\text{Circular 1066 Factor} - \text{Circular 1063Factor}) \div \text{Circular 1063 Factor}$

TABLE 2: FY 2001-2002 MFP Distribution and Adjustments

Column Number	Column Name	Source
(1)	MFP Distribution State Share of Levels 1, 2, and 3	Current Year Budget Letter Table 3, Col. (31)
(2)	Adjustments Due District	Per FY 2000-2001 Adjusted Budget Letter Dollars due districts based Student, CAFR and AFR audits
(3)	Adjustments Due State	Per FY 2000-2001 Adjusted Budget Letter Dollars due state based on Student, CAFR and AFR Audits
(4)	Total MFP Distribution with Adjustments	Col. (1) + Col. (2) + Col. (3)
(5)	Total MFP Amount Distributed July 2001 Through February 2002	Per FY 2001-2002 Initial Allocation
(6)	MFP Balance to be Distributed for FY 2001-2002	Col. (4) – Col. (5)

TABLE 3: Level 1 Base Per Pupil and Level 2 Local Incentive

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 x 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 3: Level 1 Base Per Pupil and Level 2 Local Incentive

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 139
(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 3: Level 1 Base Per Pupil and Level 2 Local Incentive

(17)	State Share Percent	Col. (16) ÷ Col. (10)
(18)	Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Table 7, Col. (35) 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) x 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)
(27)	State Share of Cost Levels 1 and 2	Col. (16) + Col. (23) Amount allocated to districts for Levels 1 and 2

TABLE 3: Level 1 Base Per Pupil and Level 2 Local Incentive

(28)	Levels 1 and 2 Per Pupil	Col. (27) ÷ Col. (1)
(29)	State Share of Cost Level 3	Table 4, Col. (27)
(30)	Level 3 Per Pupil	Col. (29) ÷ Col. (1)
(31)	State Share of Cost Levels 1, 2 and 3	Col. (27) + Col. (29)
(32)	Subsequent Year Change Cash Basis	Col. (31) - Table 2, Col. (8) Growth in dollars of Levels 1, 2 and 3 State share over prior year distribution less audit and retirement adjustments
(33)	State Share of Cost Levels 1, 2 and 3	Col. (32) ÷ Col. (1)
(34)	Per Pupil Rank	District Rank based on Col. (33)
(35)	State Funds as a Percent of Total State And Local Costs of Levels 1 and 2	Col. (31) ÷ Col. (41)
(36)	Percent Rank	District Rank based on Col. (35)
(37)	Levels 1 and 2 Local Share of Cost	Col. (14) + Col. (22)
(38)	Local per Pupil Levels 1 and 2 (current membership)	Col. (37) ÷ Col. (1)
(39)	Per Pupil Rank	District Rank based on Col. (38)
(40)	Local Revenue as a Percent of Total State And Local Costs of Levels 1 and 2	Col. (37) ÷ Col. (41)

TABLE 3: Level 1 Base Per Pupil and Level 2 Local Incentive

(41)	Total State and Local Cost of Levels 1 and 2	Col. (31) + Col. (37)
(42)	State and Local Cost Per October 1 Membership	Col. (41) ÷ Col. (1)
(43)	Per Pupil Rank	District Rank based on Col. (43)
(44a)	Actual Average Teacher Pay	2000-2001 Actual Average Teacher Salary
(44)	Projected 2001-2002 Average Teacher Salary With Pay Raise	Col. (44a) + \$2,060 \$2,060 = FY 2001-2002 Level 3 Pay Increase
(45)	Projected Average Salary Rank	District Rank based on Col. (44)

TABLE 4: MFP Level 3 Minimum Pay Raise and Hold Harmless

Column Number	Column Name	Source
(1)	Levels 1 and 2 State Share of Cost	Table 3, Col. (27)
(2)	Total MFP Distribution Per Pupil	Col. (1) ÷ Table 3, Col. (1)
(3)	Rank	District ranking of Col. (2)
(4)	Prior Year Budget Letter Level 1 and 2 without Adjustments and holdharmless	Circular #1063, FY 2000-2001 Table 4, Col. (27)
(5)	Base Funding Foreign Language Associates	Per amount funded in FY 1991-92, Circular 862, Table III.
(6)	Current Budget Letter Level 1 and 2 without Adjustments, holdharmless and Foreign Language Associates	Col. (4) – Col. (5)
(7)	Change in MFP Distribution FY 2000-01 and 2001-02	Col. (1) – Col. (6)
(8)	Increases in MFP Funding FY 2001-2002	If Col. (7) > 0, then Col. (8) = Col. (7), otherwise, Col. (8) = 0
(9)	Per Pupil Increase	Col. (8) ÷ Table 8, Col. (20)
(10)	Decreases in MFP Funding FY 2001-2002	If Col. (7) < 0, then Col. (10) = Col. (7), otherwise, Col. (10) = 0

TABLE 4: MFP Level 3 Minimum Pay Raise and Hold Harmless

Column Number	Column Name	Source
(11)	No. of Districts	Number of districts with decreased MFP funding
(12)	Repayment of FY 2000-01 One Time Adjustment	Circular #1063, Table 3, Col. (2)
(13)	Reduction Adjustment for Increased Students	$(\text{Col. (2)} \times \text{Table 8, Col. 22}) \times -1$
(14)	Increased MFP Funding Plus Repayment and Adjustment	$\text{Col. (8)} + \text{Col. (12)} + \text{Col. (13)}$
(15)	October 1, 2000 Certificated Staff and Others	Per Profile of Education Personnel (PEP)
(16)	Increased MFP Funding per Certificated Staff Person	$\text{Col. (14)} \div 1.131 \div \text{Col. (15)}$ Note: 1.131 = retirement portion
(17)	Level 3 Pay Raise Minimum Additional Funding Needed	If $\text{Col. (16)} < \$2,060$ then $\text{Col. (17)} = (\$2,060 - \text{Col. (16)}) \times \text{Col. (15)} \times 1.131$, otherwise 0
(18)	Districts "Off Formula" for Pay Raise Increase	Number of districts receiving additional funding in Col. (17)
(19)	Reduction for MFP Funding Over Pay Raise Requirement	If $\text{Col. (16)} < \$2,060$ then $\text{Col. (19)} = (\text{Col. (16)} - \$2,060) \times \text{Col. (15)} \times 1.131 \times -1$, otherwise 0
(20)	Number of Foreign Language Associates, FY 1990-91	$\text{Col. (5)} \div \$16,200$ Note: \$16,200 = the funding level for Foreign Language Associates in FY 1990-91
(21)	Number of Foreign Language Associates, FY 2001-02	Per Division of Student Standards and Assessments
(22)	Change	$\text{Col. (21)} - \text{Col. (20)}$

TABLE 4: MFP Level 3 Minimum Pay Raise and Hold Harmless

Column Number	Column Name	Source
(23)	Level 3 State Funding For Foreign Associate Teachers	$\$15,434 \times \text{Col. (21)}$
(24)	Hold Harmless Per Pupil Amount	Per SCR 139 of 2001
(25)	Hold Harmless Amount Not to Exceed	Per SCR 139 of 2001
(26)	Current Year State Share of Hold Harmless Cost	If $\text{Col. (24)} \times \text{Table 3, Col. (1)} > \text{Col. (25)}$, then $\text{Col. (26)} = \text{Col. (25)}$ Otherwise, $\text{Col. (26)} = \text{Col. (24)} \times \text{Table 3, Col. (1)}$
(27)	Total Level 3 Unequalized Funding/Reduction	$\text{Col. (17)} + \text{Col. (19)} + \text{Col. (23)} + \text{Col. (26)}$

TABLE 5: Allocation for the Lab. Schools

Column Number	Column Name	Source
(1)	October 1 Student Member Count	Number of students identified in membership on October 1 Student Information System (SIS)
(2)	MFP State Average per Pupil per Budget Letter	Table 3, Col. (33), State Average Per Pupil
(3)	Total Allocation	Col. (1) × Col. (2)
(4)	Student Audit Adjustments (due School)	Current Year Budget Letter Dollars due School based on Prior Year Student Audits
(5)	Total Allocation with Adjustments	Col. (3) + Col. (4)
(6)	Amount Allocated July through February	Amount allocated based on the initial MFP allocation
(7)	Total Allocation for Remaining Four Months	Col. (5) – Col. (6) Total balance due for the remaining four months
(8)	Monthly Payments March through June	Col. (7) ÷ 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 3, Col. (8)
	Membership	Current Year October 1 Weighted
(2)	Property Capacity (incl. Debt)	Table 7, Grand Total Col. (25) × Col. (3) ÷ 1,000
(3)	Per Pupil Property Tax Capacity	Col. (2) ÷ Col. (1)
(4)	Sales Capacity (incl. Debt)	Table 7, Grand Total Col. (27) × Col. (31)
(5)	Per Pupil Sales Tax Capacity	Col. (4) ÷ Col. (1)
(6)	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) Table 7, Col. (34)
(7)	Per Pupil Other Revenue Capacity	Col. (4) ÷ Col. (1)
(8)	Combined Capacity including Debt	Col. (2) + Col. (4) + Col. (6)
(9)	Per Pupil Combined Capacity including Debt	Col. (8) ÷ Col. (1)
(10)	Fiscal Capacity Index LWF	Col. (9) ÷ Grand Total Col. (9) LWF = Local Wealth Factor
(11)	Rank of LWF	Highest to Lowest Capacity Index

TABLE 6: Calculation of the Local Wealth Factor

Column Number	Column Name	Source
(12)	Actual Revenues Including Debt	Table 7, Col. (26) + Col. (30) + Col. (34)
(13)	Per Pupil Effort	Col. (12) ÷ Col. (1) Based on Actual Revenues
(14)	Effort Index	Col. (13) ÷ Col. (9)
(15)	Rank	Highest to Lowest Effort Index

TABLE 7: Local Sales and Property Tax Revenues

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 7: Local Sales and Property Tax Revenues

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 Avg. Millage Rate (Debt)	[Col. (19) ÷ Col. (3)] ×1,000
(24)	Avg. Millage Rate (Non-Debt)	[Col. (12) ÷ Col. (3)] ×1,000

TABLE 7: Local Sales and Property Tax Revenues

Column Number	Column Name	Source
(25)	Total Avg. Mill Rate Including Debt	[Col. (26) ÷ Col. (3)] x 1000
(26)	Total Ad Valorem Revenue including Debt	Col. (12) + Col. (19)
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)	Other Revenues	Local Revenue – 50% of KPC 1210 and 1220 State Revenue – 100% of KPC 8231, 8232, 8233 and 8240 Federal Revenue - 100% of KPC 14200, 14300 and 14400
(35)	Total Local Revenue for Use in MFP Level 2	Col. (26) + Col. (30) + Col. (34)

TABLE 8: MFP Student Membership

Column Number	Column Name	Source
(1)	Infants	(Special Education Only),
(2)	Pre-K	(Special Education Only)
(3) – (15)	K thru 12	These Columns represent student membership by grade per the Student Information System (SIS)
(18)	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."
(19)	LEA Total MFP Membership	The sum of the student membership in Col. (1) through Col. (18)
(20)	LEA Total MFP Adjusted Membership	Prior year adjusted membership per audited data
(21)	Membership Change	The difference between the current year and the prior year adjusted membership
(22)	Change Increases	Increased membership as reflected in Col. (21)
(23)	Change Decreases	Decreased membership as reflected in Col. (21)

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, 2001

SENATE CONCURRENT RESOLUTION NO. 139

BY SENATORS THEUNISSEN AND REPRESENTATIVE TOOMY

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 May 24, 2001, 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 a meeting of the State Board of Elementary and Secondary Education on May 24, 2001, 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 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. 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, 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 May 24, 2001, 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
2001-2002 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 \$3,188. In the event no provision for an annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2002-2003 or thereafter, 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 2002-2003.

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:
Local Wealth Factor (LWF)
x Proportion of State Weighted Membership
Local Equalization Factor

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

Local Equalization Factor
x Base Foundation Level 1 Total State & Local Costs
x 35%
Local Support of Level 1 Cost

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

Base Foundation Level 1 Cost
- Local Support Level 1 Cost
State Support of Level 1 Cost

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
- Base Foundation Level 1 Local Cost
Local Revenue Over Level 1 Local Share

2. LIMIT ON STATE LEVEL 2 SUPPORT:
Base Foundation Level 1 Cost
x Set Limit (33%)
Limit on State Level 2 Support

- 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:
1
- $\frac{[(1 - .40) \times \text{LWF}]}{\text{Each District Percent Level 2 State Support}}$
- 2. STATE SUPPORT OF LEVEL 2 (II.A.3. TIMES II.B.1.):
Level 2 Eligible Revenue
x $\frac{\text{Each District Percent Level 2 State Support}}{\text{State Support for Level 2}}$

III. MINIMUM FOUNDATION PROGRAM LEVEL 3 LEGISLATIVE ENHANCEMENTS

A. MINIMUM PAY ENHANCEMENT

The following allocations to local school systems are reflected as an additional increase added to Level 1 and 2 Minimum Foundation Program state funded amounts.

- 1.a. **Pay Raise Allocation for Certificated Personnel**
Each local school system shall receive a supplemental allocation to ensure a minimum \$2,060 per full-time-equivalent certificated personnel and \$1,030 per sabbatical certificated personnel based on data supplied through the Profile of Educational Personnel data system as of October 1, 2000. This supplement is provided only to school systems where in 2001-02 Level 1 and 2 increases over the prior year, after considering the repayment of the one-time adjustment for the reduction in the employer's contribution to the TRSL and an adjustment for increases in student membership, are insufficient to provide the minimum pay raise amount, including employer's retirement contribution. Certificated personnel are defined as stated below. Provided, however, that all such money shall be expended

solely on an enhancement in salary for every certified administrator in any city or parish school system, every teacher or other certified personnel in any city or parish school system who is a staff member who directly interacts with students in either regular or special education programs and who is assigned the professional activities of instructing pupils in courses in a classroom situation for which daily-pupil attendance figures for the school system are kept or who is responsible for teaching or advising pupils with regard to their abilities and aptitudes, educational and occupational opportunities, or personal and social adjustment, and every school nurse in any city or parish school system.

For purposes of the allocation of these funds, certificated personnel are defined per state Department of Education Bulletin 1929 and are to include: teachers (all function codes 1000-2200, object code 112); therapists/specialists/counselors (function codes 1000- 2200, object code 113); school site-based principals, assistant principals, and other school administrators (function code 1000-2200 and 2400, object code 111); central office certificated administrators (function code 1000-2300 & 2831 (excluding 2321), object code 111); school nurses (function code 2134, object code 118); and sabbaticals (function code 1000-2200, 2134, and 2400, object code 140).

1.b. **Additional Legislative Pay Raise Allocation for Certificated Personnel**

In the event the Legislature appropriates additional funds to increase the minimum certificated pay raise, each local school system shall receive a supplemental allocation to ensure a new minimum set by the Legislature per full-time-equivalent certificated personnel and one-half of that amount per sabbatical certificated personnel based on data supplied through the Profile of Educational Personnel data system as of October 1, 2000.

2. **Retirement Allocation** - Each school system's total 2001-02 Section III.A pay raise supplement shall be increased by an amount sufficient to cover the

employer's share of the Teachers Retirement System of Louisiana (TRSL) rate of 13.1 percent.

3. In the event this Resolution remains in effect in the 2002-03 Fiscal Year or thereafter, any amount provided in this Section for the 2001-02 Fiscal Year is maintained as a separate Level 3. Each school district will receive an allocation based on the supplemental amount provided in this section in FY 2001-02 divided by their October 1, 2001 membership creating a per pupil amount times their current year number of students in October 1 membership.

B. ONE-TIME ONLY REDUCTION OF FUNDING OVER MINIMUM PAY RAISE AND ADJUSTMENT FOR INCREASED MEMEBERSHIP

Any district whose 2001-02 Level 1 and 2 allocation of state funding increase over the prior year exceeds the amount necessary to fulfill the requirements of Section III.A.1-2 and for which consideration of an adjustment for increased membership has been made shall receive a one-time only reduction in the excess amount. In the event this resolution remains in effect in the 2002-03 fiscal year or thereafter, this Section will not apply.

C. FOREIGN ASSOCIATE TEACHERS

Any local school system employing a Foreign Associate Teacher shall receive a supplemental allocation from BESE with the total statewide allocation not to exceed \$4,244,410.

D. HOLD-HARMLESS ENHANCEMENTS

The concept for the present formula was first enacted in Fiscal Year 1992-93. At that time, there were school systems that were "underfunded" by the state and those that were "overfunded" by the state. In fiscal year 1999-2000, this MFP formula concept was fully implemented for the first time with 52 systems funded at the appropriate state level, eliminating the "underfunded" situation. In fiscal year 2000-01, there were 11 districts that were "overfunded" on a per pupil basis ranging from \$33 to \$2,697. These state

“overfunded” allocations are now separated from Levels 1 and 2 of the MFP formula to be continued as a separate calculation for the districts in this situation in fiscal year 2001-02. Hereafter, no other districts will be “held-harmless” for Levels 1 and 2 of the MFP formula. The following school systems shall receive their designated per pupil amounts times their current year October 1 membership not to exceed the total amount listed.

District Name	Per Pupil Amount	Total Amount Not to Exceed
Concordia	\$ 61	\$ 233,545
East Baton Rouge	\$ 567	\$ 30,159,360
Evangeline	\$ 30	\$ 190,543
Iberville	\$ 586	\$ 2,883,789
Jefferson	\$ 523	\$ 26,333,892
Lafayette	\$ 69	\$ 2,002,961
Plaquemines	\$1,497	\$ 7,145,206
Pointe Coupee	\$ 112	\$ 372,315
St. Charles	\$1,010	\$ 9,774,832
St. James	\$ 498	\$ 1,925,765
West Feliciana	\$2,697	\$ 5,908,357

IV. REQUIRED EXPENDITURE AMOUNTS

A. Required Pay Raise - Certificated Staff

Increased funds provided in Levels 1 and 2 over the prior year, after considering the repayment of the one-time adjustment for the TRSL reduction and an adjustment for increases in student membership, are to be directed to certificated pay raises for a minimum of \$2,060 per full-time-equivalent certificated employee including retirement benefits. In the event the Legislature appropriates additional funds for certificated pay raises, this minimum amount may be increased by BESE. Level 1, 2, and 3 funds designated for certificated pay raises cannot be used to supplant salaries being paid in 2000-01 or authorized for 2001-02 prior to the adoption and approval of this formula, including annual step increases. Together, state allocations from Levels 1, 2 and 3, will meet legislative requirements for RS 17:154.3 to add additional staff development days to the teachers’ work schedule until the maximum number of days is reached.

1. **Required Timelines for Pay Raise**

The pay raise shall be included in the pay schedule of the applicable employees no later than September 1, 2001.

2. **Future Requirements**

In the event no other provision for an annual increase in certificated pay has been provided and this Resolution remains in effect in Fiscal Years 2002-03, 2003-04 or 2004-05, fifty percent of a district's increased state funding from Levels 1 and 2, after adjusting for increases in student membership, shall be used only to supplement and enhance full-time certificated staff salaries and retirement benefits. State allocations from Levels 1 and 2 used to increase certificated staff salaries will meet legislative requirements for RS 17:154.3 to add additional staff development days to the teachers' work schedule until the maximum number of days is reached.

B. 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.

C. Expenditure Requirement for Foreign Associate Teacher Program

The State must maintain support of the Foreign Associate Teacher program at a minimum of 250 foreign associate teachers employed in any given year. These teachers shall be paid by the employing local school system the amount of

classroom teacher average salary (without PIP) by years of experience and degree beginning with year one.

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

- A. Any elementary or secondary school operated by Louisiana State University and Agricultural and Mechanical College or by Southern University and Agricultural and Mechanical College shall be considered a public elementary or secondary school and, as such, shall be annually appropriated funds as determined by applying the formula contained in Subsection B of this Section.
- B. Each student in October 1 Membership, as defined by the State Board of Elementary and Secondary Education, at the schools provided for in Subsection A of this Section shall be provided for and funded from the minimum foundation program an amount per student equal to the amount allocated per student for the state share of the minimum foundation program.
- C. The funds appropriated for the schools provided for in this section shall be allocated to the institution of higher education operating such a school. Each such institution of higher education shall ensure the equitable expenditure of such funds to operate such schools.
- D. Increased funds provided are to be directed to certificated staff pay raises for a minimum of \$2,060 per full-time-equivalent certificated employee as defined in Section III.1.a. Provisions specified in sections VI.-VII. of this Resolution shall apply to these schools.

VI. ADJUSTMENTS FOR PROGRAM CHANGES, ESTIMATED PAYMENTS, AUDIT FINDINGS AND DATA REVISIONS

- A. BESE shall make a reduction adjustment to the FY 2001 MFP State Share Distribution to recover funds for the Foreign Associate Teacher Program. These funds shall be recovered from local school systems based on the distribution of funds in effect in FY 1991-92 as per Circular 862, Table III.
- B. Local school systems will receive an estimated payment of MFP funds for the first eight months of the school year.

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.

- C. Review and/or audit 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 \$3,188. (In the event no provision for an annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2002-2003, 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 2002-2003.)
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 = Local Wealth Factor 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.

**B. LOCAL WEALTH FACTOR (LWF)
(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.

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 28, 2002

CIRCULAR: 1066

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

FROM: Cecil J. Picard
State Superintendent of Education

SUBJECT: **2001-2002 State Public School Fund - Minimum Foundation Program (MFP) Equalization Distribution**

The General Appropriations Bill of the 2001 Regular Session of the Louisiana Legislature provides funding for the Minimum Foundation Program (MFP) Formula contained in Senate Concurrent Resolution (SCR) 139 of the 2001 Regular Session of the Louisiana Legislature. The total funding appropriated in Act 12 is more or less estimated at \$2,399,774,866.

The total cost to implement the formula as per SCR 139 is \$2,394,347,446. Student membership audits and financial data audits require a net recovery adjustment of \$6,373,191. The final distribution is a net cost of \$2,387,974,255, creating an over-allocation of \$11,800,611 state general fund and/or statutory dedicated funds.

The following tables are included:

- Table 1: State Level Comparison**
MFP 2000-2001 Budget Letter variables compared to MFP 2001-2002 Budget Letter variables used to calculate the State equalization distribution.
- Table 2: MFP Distribution and Adjustments**
Total MFP distribution less audit adjustments and revised monthly MFP distributions.
- Table 3: FY 2001-2002 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**
Calculation of the 2001-2002 MFP Level 1 and 2 for the 66 Louisiana school systems.
- Table 4: FY 2001-2002 Level 3 Minimum Pay Raise and Hold Harmless**
Calculation of the Level 3 certificated pay raise, hold harmless, foreign language associates funding and reduction adjustments.

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- Table 5: FY 2001-2002 Allocation for the Lab Schools**
Total MFP distribution less audit adjustments and revised monthly MFP distributions.
- Table 6: MFP Local Wealth Factor (LWF)**
Calculation of the Local Wealth Factor (LWF) for the 66 school systems.
- Table 7: 2000-2001 Local Property and Sales Tax Revenues**
Summary of the Assessed Property Values and Ad Valorem and Sales Tax amounts and rates.
- Table 8: October 1, 2001 Student Membership**
October 1, 2001 student membership by grade level and the October 2, 2000 adjusted total membership.

Should you have questions regarding this information, 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. You may also call the Department's toll free number at 1-877-453-2721.

CJP/ML/ES:cs

Attachments

c: SBESE 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 and Finance, SDE
Beth Scioneaux, Director, Education Finance, SDE
Kitty Littlejohn, Director, Appropriation Control, SDE
Tommy Smith, Assistant 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 Foundations, SU
Ron Wascom, LSBA
James Cannon, Budget Office, SU
George Silbernagel, House Appropriations
Paul Fernandez, Office of Planning and Budget
David Ray, Senate Finance
John Rombach, Legislative Fiscal Office

Appendix C

2001-2002 MFP BUDGET LETTER

TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	Circular # 1063 2000-2001 MFP Budget Letter	Circular # 1066 2001-2002 MFP Budget Letter	Comparison of 2000-2001 to 2001-2002 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,103	\$3,188	\$85	2.74%
B. Total Weighted Membership	981,811	970,072	(11,739)	-1.20%
1. October 1 Membership	727,255	714,020	(13,235)	-1.82%
2. At-Risk Weight Factor (17%)	71,893	71,556	(337)	-0.47%
3. Vocational Weight Factor (5%)	9,256	8,793	(463)	-5.00%
4. Exceptionalities Weight Factor (150%)	145,608	147,705	2,097	1.44%
5. Gifted/Talented Weight Factor (60%)	15,554	15,672	118	0.76%
6. Economy-of-Scale Weight Factor (Max 20% at zero Membership <7,500)	12,245	12,326	81	0.66%
C. Total Level 1 State and Local Costs (A X B)	\$3,046,559,533	\$3,092,589,536	\$46,030,003	1.51%
1. State Share of Cost (C X 65%)	\$1,980,262,918	\$2,010,179,944	\$29,917,026	1.51%
2. Local Share of Cost (C X 35%)	\$1,066,296,615	\$1,082,409,592	\$16,112,977	1.51%
D. Total Local Revenues in MFP	\$1,694,006,978	\$1,781,860,271	\$87,853,294	5.19%
1. Total Net Assessed Property	\$15,959,286,273	\$17,014,342,971	\$1,055,056,698	6.61%
2. Total Est. Sales Tax Base	\$55,642,123,964	\$57,659,777,019	\$2,017,653,055	3.63%
3. Average Equivalent Millage Rate	41.11	40.82	(0.29)	-0.70%
4. Average Equivalent Sales Tax Rate	1.80%	1.82%	0.02%	1.11%
5. Property Tax Revenue	\$656,093,426	\$694,534,460	\$38,441,034	5.86%
6. Sales Tax Revenue	\$1,000,538,884	\$1,049,414,065	\$48,875,181	4.88%
7. Other Revenues Considered	\$37,374,668	\$37,911,746	\$537,079	1.44%
E. Level 2 Eligible Local Revenue	\$598,062,739	\$652,331,794	\$54,269,055	9.07%
1. Level 2 State Support (E X 40%)	\$216,499,627	\$239,307,812	\$22,808,185	10.53%
2. Level 2 State Liability	\$193,072,166	\$175,359,940	(17,712,226)	-9.17%
F. Level 1 and 2 State Share (C1+E1)	\$2,196,762,545	\$2,249,487,756	\$52,725,211	2.40%
G. Level 3 Legislative Enhancements/ Reductions	\$87,856,359	\$140,551,715	\$52,695,356	59.98%
1. Minimum Pay Raise Support		\$62,042,112	\$62,042,112	#DIV/0!
2. Reduction of Funding Over Pay Raise		(\$11,245,602)	(\$11,245,602)	#DIV/0!
3. Foreign Associate Teachers		\$4,244,400	\$4,244,400	#DIV/0!
4. Hold Harmless	\$87,856,359	\$85,510,805	(\$2,345,554)	-2.67%
H. Total State Share Implementation of Total State Formula Allocation Per Pupil based on October 1 Membership	\$2,284,618,903 \$3,141	\$2,390,039,471 \$3,347	\$105,420,568 \$206	4.61% 6.55%
I. R.S. 17:350.21 Lab School Funding	\$4,092,637	\$4,307,975	\$215,338	5.26%
1. LSU Lab. School	\$2,543,904	\$2,714,660	\$170,757	6.71%
2. Southern Univ. Lab. School	\$1,548,733	\$1,593,315	\$44,581	2.88%
J. Total MFP Allocation (H+I)	\$2,288,711,540	\$2,394,347,446	\$105,635,906	4.62%
K. Total Adjustments	(\$8,724,941)	(\$6,373,191)	\$2,351,750	
1. Plus/(Minus) Prior Year Adjustments	\$14,198,880	(\$6,373,191)	(\$20,572,071)	-144.89%
2. Other Adjustments	(\$22,923,821)	\$0	\$22,923,821	-100.00%
L. Total MFP Distribution (J+K)	\$2,279,986,600	\$2,387,974,255	\$107,987,655	4.74%
1. MFP Distribution Annual Increase	\$61,735,009	\$107,987,655	\$46,252,646	74.92%
M. Total State MFP Appropriation	\$2,279,986,600	\$2,399,774,866	\$119,788,266	5.25%
N. Budget Amendment to Increase/(Decrease) MFP Appropriation (M-N)	(\$0)	(\$11,800,611)	(\$11,800,611)	0.00%

TABLE 2 - 2001-2002 MFP DISTRIBUTION AND ADJUSTMENTS

SCHOOL DISTRICTS	2001-2002 MFP State Share of Levels 1, 2, and 3	2000-2001 Adjustments Due to Student, CAFR & AFR Audits		2001-2002 Total MFP Distribution with Adjustments	Total MFP Amount Distributed July 2001 through Feb 2002
		Due District (+)	Due State (-)		
		(1)	(2)		
Acadia	\$34,963,948	\$47,861	\$0	\$35,011,809	\$23,414,240
Allen	\$17,444,281	\$13,704	\$0	\$17,457,985	\$11,629,520
Ascension	\$41,306,276	\$273,289	\$0	\$41,579,565	\$27,587,256
Assumption	\$18,960,160	\$7,231	\$0	\$18,967,391	\$12,652,288
Avoyelles	\$24,908,256	\$0	(\$99,043)	\$24,809,213	\$16,605,504
Beauregard	\$21,816,227	\$17,373	\$0	\$21,833,600	\$14,544,152
Bienville	\$8,224,335	\$235,789	\$0	\$8,460,124	\$5,374,000
Bossier	\$59,218,205	\$191,343	\$0	\$59,409,548	\$39,628,848
Caddo	\$157,040,403	\$0	(\$966,576)	\$156,073,827	\$104,684,872
Calcasieu	\$90,646,152	\$0	(\$246,795)	\$90,399,357	\$60,418,024
Caldwell	\$7,763,910	\$0	(\$48,030)	\$7,715,880	\$5,102,928
Cameron	\$6,261,450	\$4,774	\$0	\$6,266,224	\$4,218,056
Catahoula	\$7,838,974	\$5,106	\$0	\$7,844,080	\$5,225,984
Claiborne	\$11,344,220	\$0	(\$6,077)	\$11,338,143	\$7,562,816
Concordia	\$14,023,802	\$21,151	\$0	\$14,044,953	\$9,324,800
DeSoto	\$18,238,532	\$0	(\$20,409)	\$18,218,123	\$12,157,432
East Baton Rouge	\$143,898,187	\$0	(\$832,016)	\$143,066,171	\$96,497,624
East Carroll	\$7,617,672	\$0	(\$1,355)	\$7,616,317	\$5,078,448
East Feliciana	\$10,468,858	\$21,182	\$0	\$10,490,040	\$6,987,792
Evangeline	\$22,462,873	\$0	(\$17,157)	\$22,445,716	\$14,972,176
Franklin	\$14,462,808	\$6,597	\$0	\$14,469,405	\$9,641,872
Grant	\$15,280,618	\$0	(\$37,942)	\$15,242,676	\$10,140,008
Iberia	\$54,657,410	\$29,508	\$0	\$54,686,918	\$36,438,280
Iberville	\$13,154,518	\$2,556	\$0	\$13,157,074	\$8,846,760
Jackson	\$10,298,729	\$19,745	\$0	\$10,318,474	\$6,864,232
Jefferson	\$128,897,492	\$0	(\$268,792)	\$128,628,700	\$85,619,872
Jefferson Davis	\$23,008,131	\$0	(\$71,108)	\$22,937,023	\$15,337,168
Lafayette	\$73,287,832	\$527,860	\$0	\$73,815,692	\$48,795,840
Lafourche	\$54,420,970	\$166,392	\$0	\$54,587,362	\$36,255,240
LaSalle	\$10,238,857	\$5,263	\$0	\$10,244,120	\$6,825,904
Lincoln	\$21,266,712	\$69,977	\$0	\$21,336,689	\$14,173,048
Livingston	\$76,561,270	\$0	(\$529,206)	\$76,032,064	\$51,215,416
Madison	\$9,353,010	\$0	(\$46,652)	\$9,306,358	\$6,358,760
Morehouse	\$19,376,544	\$0	(\$1,033)	\$19,375,511	\$12,917,696
Natchitoches	\$24,108,112	\$0	(\$8,844)	\$24,099,268	\$16,072,072
Orleans	\$224,205,375	\$0	(\$3,469,889)	\$220,735,486	\$154,265,008
Ouachita	\$68,735,983	\$0	(\$531,349)	\$68,204,634	\$44,997,688
Plaquemines	\$10,661,568	\$0	(\$12,588)	\$10,648,980	\$7,085,368
Pointe Coupee	\$9,106,538	\$0	(\$57,901)	\$9,048,637	\$6,076,736
Rapides	\$79,645,380	\$0	(\$364,846)	\$79,280,534	\$53,425,048
Red River	\$8,674,650	\$5,079	\$0	\$8,679,729	\$6,001,496
Richland	\$14,971,987	\$166,717	\$0	\$15,138,704	\$9,990,816
Sabine	\$16,167,826	\$13,937	\$0	\$16,181,763	\$10,778,552
St. Bernard	\$26,399,374	\$131,001	\$0	\$26,530,375	\$17,589,296
St. Charles	\$23,667,721	\$29,342	\$0	\$23,697,063	\$15,740,776
St. Helena	\$6,012,277	\$0	(\$105,564)	\$5,906,713	\$4,050,872
St. James	\$9,816,901	\$0	(\$19,446)	\$9,797,455	\$6,610,368
St. John the Baptist	\$23,649,103	\$0	(\$23,761)	\$23,625,342	\$16,014,280
St. Landry	\$58,944,805	\$127,424	\$0	\$59,072,229	\$39,242,680
St. Martin	\$33,557,237	\$44,650	\$0	\$33,601,887	\$22,340,584
St. Mary	\$35,540,717	\$101,648	\$0	\$35,642,365	\$23,466,496
St. Tammany	\$124,493,494	\$0	(\$152,275)	\$124,341,219	\$82,148,432
Tangipahoa	\$66,741,307	\$0	(\$331,769)	\$66,409,538	\$44,493,408
Tensas	\$4,248,892	\$17,721	\$0	\$4,266,613	\$2,831,008
Terrebonne	\$67,188,071	\$104,565	\$0	\$67,292,636	\$44,790,456
Union	\$12,055,907	\$6,470	\$0	\$12,062,377	\$8,037,272
Vermilion	\$28,042,826	\$77,754	\$0	\$28,120,580	\$18,809,040
Vernon	\$39,737,423	\$0	(\$75,311)	\$39,662,112	\$26,567,776
Washington	\$20,562,953	\$0	(\$25,032)	\$20,537,921	\$13,708,640
Webster	\$26,575,015	\$38,776	\$0	\$26,613,791	\$17,679,328
West Baton Rouge	\$9,241,351	\$0	(\$100,406)	\$9,140,945	\$6,532,512
West Carroll	\$9,607,257	\$0	(\$10,195)	\$9,597,062	\$6,404,840
West Feliciana	\$7,100,359	\$3,043	\$0	\$7,103,402	\$4,727,776
Winn	\$11,658,247	\$41,584	\$0	\$11,699,831	\$7,772,168
City of Monroe	\$27,533,764	\$0	(\$401,761)	\$27,132,003	\$18,785,656
City of Bogalusa	\$12,675,429	\$0	(\$75,805)	\$12,599,624	\$8,450,288
STATE TOTALS	\$2,390,039,471	\$2,576,412	(\$8,958,933)	\$2,383,656,950	\$1,598,583,592

TABLE 2 - 2001-2002 MFP DISTRIBUTION AND ADJUSTMENTS

SCHOOL DISTRICTS	MFP Balance to be Distributed for 2001-2002 (6)	Monthly Payments March 2002 - June 2002 (7)	2000-2001 MFP Budget Letter Total Distribution with Audit Adjustments and Less One-time Retirement Adjust. (8)	Change in MFP Distribution between 2000-01 and 2001-02 (9)
Acadia	\$11,597,569	\$2,899,392	\$33,587,881	\$1,423,928
Allen	\$5,828,465	\$1,457,116	\$16,612,411	\$845,574
Ascension	\$13,992,309	\$3,498,077	\$38,187,093	\$3,392,472
Assumption	\$6,315,103	\$1,578,776	\$18,105,452	\$861,939
Avoyelles	\$8,203,709	\$2,050,927	\$24,189,777	\$619,436
Beauregard	\$7,289,448	\$1,822,362	\$20,852,192	\$981,408
Bienville	\$3,086,124	\$771,531	\$7,694,935	\$765,189
Bossier	\$19,780,700	\$4,945,175	\$56,918,911	\$2,490,637
Caddo	\$51,388,955	\$12,847,239	\$150,270,592	\$5,803,235
Calcasieu	\$29,981,333	\$7,495,333	\$86,289,749	\$4,109,608
Caldwell	\$2,612,952	\$653,238	\$7,302,903	\$412,977
Cameron	\$2,048,168	\$512,042	\$5,930,431	\$335,793
Catahoula	\$2,618,096	\$654,524	\$7,470,143	\$373,937
Claiborne	\$3,775,327	\$943,832	\$10,808,579	\$529,564
Concordia	\$4,720,153	\$1,180,038	\$13,390,492	\$654,461
DeSoto	\$6,060,691	\$1,515,173	\$17,445,447	\$772,676
East Baton Rouge	\$46,568,547	\$11,642,137	\$134,805,146	\$8,261,025
East Carroll	\$2,537,869	\$634,467	\$7,314,493	\$301,824
East Feliciana	\$3,502,248	\$875,562	\$10,032,147	\$457,893
Evangeline	\$7,473,540	\$1,868,385	\$21,410,046	\$1,035,670
Franklin	\$4,827,533	\$1,206,883	\$13,769,530	\$699,875
Grant	\$5,102,668	\$1,275,667	\$14,579,748	\$662,928
Iberia	\$18,248,638	\$4,562,160	\$52,618,739	\$2,068,179
Iberville	\$4,310,314	\$1,077,579	\$12,448,564	\$708,510
Jackson	\$3,454,242	\$863,561	\$9,871,670	\$446,804
Jefferson	\$43,008,828	\$10,752,207	\$119,418,043	\$9,210,657
Jefferson Davis	\$7,599,855	\$1,899,964	\$22,053,209	\$883,814
Lafayette	\$25,019,852	\$6,254,963	\$67,909,366	\$5,906,326
Lafourche	\$18,332,122	\$4,583,031	\$51,211,532	\$3,375,830
LaSalle	\$3,418,216	\$854,554	\$9,872,350	\$371,770
Lincoln	\$7,163,641	\$1,790,910	\$20,204,683	\$1,132,006
Livingston	\$24,816,648	\$6,204,162	\$72,833,408	\$3,198,656
Madison	\$2,947,598	\$736,900	\$9,083,116	\$223,242
Morehouse	\$6,457,815	\$1,614,454	\$18,529,069	\$846,442
Natchitoches	\$8,027,196	\$2,006,799	\$23,072,355	\$1,026,913
Orleans	\$66,470,478	\$16,617,620	\$218,966,737	\$1,768,749
Ouachita	\$23,206,946	\$5,801,737	\$64,760,395	\$3,444,239
Plaquemines	\$3,563,612	\$890,903	\$9,907,131	\$741,849
Pointe Coupee	\$2,971,901	\$742,975	\$8,650,613	\$398,024
Rapides	\$25,855,486	\$6,463,872	\$76,506,514	\$2,774,020
Red River	\$2,678,233	\$669,558	\$8,609,936	\$69,793
Richland	\$5,147,888	\$1,286,972	\$14,380,323	\$758,381
Sabine	\$5,403,211	\$1,350,803	\$15,415,849	\$765,914
St. Bernard	\$8,941,079	\$2,235,270	\$25,010,614	\$1,519,761
St. Charles	\$7,956,287	\$1,989,072	\$21,618,205	\$2,078,858
St. Helena	\$1,855,841	\$463,960	\$5,773,602	\$133,111
St. James	\$3,187,087	\$796,772	\$9,234,989	\$562,466
St. John the Baptist	\$7,611,062	\$1,902,766	\$22,978,143	\$647,199
St. Landry	\$19,829,549	\$4,957,387	\$56,037,421	\$3,034,808
St. Martin	\$11,261,303	\$2,815,326	\$32,087,406	\$1,514,481
St. Mary	\$12,175,869	\$3,043,967	\$33,812,922	\$1,829,443
St. Tammany	\$42,192,787	\$10,548,197	\$117,742,209	\$6,599,010
Tangipahoa	\$21,916,130	\$5,479,033	\$64,095,367	\$2,314,171
Tensas	\$1,435,605	\$358,901	\$4,030,923	\$235,690
Terrebonne	\$22,502,180	\$5,625,545	\$63,929,881	\$3,362,755
Union	\$4,025,105	\$1,006,276	\$11,475,869	\$586,508
Vermilion	\$9,311,540	\$2,327,885	\$26,840,533	\$1,280,047
Vernon	\$13,094,336	\$3,273,584	\$38,164,326	\$1,497,786
Washington	\$6,829,281	\$1,707,320	\$19,770,220	\$767,701
Webster	\$8,934,463	\$2,233,616	\$25,361,151	\$1,252,640
West Baton Rouge	\$2,608,433	\$652,108	\$9,171,667	(\$30,722)
West Carroll	\$3,192,222	\$798,056	\$9,137,713	\$459,349
West Feliciana	\$2,375,626	\$593,907	\$6,600,131	\$503,271
Winn	\$3,927,663	\$981,916	\$11,155,104	\$544,727
City of Monroe	\$8,346,347	\$2,086,587	\$26,522,112	\$609,891
City of Bogalusa	\$4,149,336	\$1,037,334	\$12,123,305	\$476,319
STATE TOTALS	\$785,073,358	\$196,268,345	\$2,275,965,513	\$107,691,437

**TABLE 3 --FY2001-2002 MFP
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	Oct. 1, 2001 Student Membership (per SIS)	17%	5%	150%	60%	Economy-of-Scale Weighted Add-On Units	Total Weighted Add-On Students and/or Units	Total Weighted Membership and/or Units	Per Pupil Amount	TOTAL LEVEL 1 COSTS
		Weighted Add-on Student At Risk	Weighted Add-On Units Voc. Ed.	Weighted Add-On Students Other Excep-tionalities	Weighted Add-On Students Gifted/ Talented					
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
ACADIA	9,585	1,044	158	2,586	62	0	3,850	13,435	\$3,188	\$42,830,780
ALLEN	4,152	398	78	705	76	371	1,628	5,780	\$3,188	\$18,426,640
ASCENSION	14,959	1,004	121	3,479	209	0	4,813	19,772	\$3,188	\$63,033,136
ASSUMPTION	4,410	495	56	879	45	363	1,838	6,248	\$3,188	\$19,918,624
AVOUELLES	6,624	847	110	1,133	16	155	2,261	8,885	\$3,188	\$28,325,380
BEAUREGARD	6,009	448	94	1,056	89	239	1,926	7,935	\$3,188	\$25,296,780
BIENVILLE	2,492	299	54	533	17	333	1,236	3,728	\$3,188	\$11,884,864
BOSSIER	18,497	1,290	258	3,276	295	0	5,119	23,616	\$3,188	\$75,287,808
CADDO	43,953	3,844	489	9,468	909	0	14,710	58,663	\$3,188	\$187,017,644
CALCASIEU	31,440	2,375	323	6,917	641	0	10,256	41,696	\$3,188	\$132,926,848
CALDWELL	1,828	160	30	327	19	276	812	2,640	\$3,188	\$8,416,320
CAMERON	1,885	125	30	422	70	282	929	2,814	\$3,188	\$8,971,032
CATAHOULA	1,813	182	34	311	31	275	833	2,646	\$3,188	\$8,435,448
CLAIBORNE	2,712	303	33	690	100	346	1,472	4,184	\$3,188	\$13,338,592
CONCORDIA	3,769	470	52	623	23	375	1,543	5,312	\$3,188	\$16,934,656
DESOTO	4,810	519	109	1,139	45	345	2,157	6,967	\$3,188	\$22,210,796
EAST BATON ROUGE	51,323	5,583	593	8,865	820	0	15,861	67,184	\$3,188	\$214,182,592
EAST CARROLL	1,724	273	19	324	1	266	883	2,607	\$3,188	\$8,311,116
EAST FELICIANA	2,474	331	29	525	5	332	1,222	3,696	\$3,188	\$11,782,848
EVANGELINE	6,232	788	94	1,607	25	211	2,725	8,957	\$3,188	\$28,554,916
FRANKLIN	3,719	442	52	677	61	375	1,607	5,326	\$3,188	\$16,979,288
GRANT	3,597	364	64	782	32	374	1,616	5,213	\$3,188	\$16,619,044
IBERIA	14,348	1,417	226	3,698	329	0	5,670	20,018	\$3,188	\$63,817,384
IBERVILLE	4,773	650	85	1,031	45	347	2,158	6,931	\$3,188	\$22,096,028
JACKSON	2,523	232	50	447	43	335	1,107	3,630	\$3,188	\$11,572,440
JEFFERSON	50,169	5,901	487	11,574	1,603	0	19,565	69,734	\$3,188	\$222,311,992
JEFFERSON DAVIS	5,740	551	105	1,497	71	269	2,493	8,233	\$3,188	\$26,246,804
LAFAYETTE	29,110	2,287	289	5,163	820	0	8,559	37,669	\$3,188	\$120,088,772
LAFOURCHE	15,071	1,377	216	3,239	138	0	4,970	20,041	\$3,188	\$63,890,708
LASALLE	2,537	226	50	347	25	336	984	3,521	\$3,188	\$11,224,948
LINCOLN	6,602	596	106	1,196	101	158	2,157	8,759	\$3,188	\$27,923,692
LIVINGSTON	19,928	1,361	214	3,201	185	0	4,961	24,889	\$3,188	\$79,346,132
MADISON	2,365	336	25	404	10	324	1,099	3,464	\$3,188	\$11,043,232
MOREHOUSE	5,171	633	58	1,284	31	321	2,327	7,498	\$3,188	\$23,903,624
NATCHITOCHE	6,671	760	101	1,260	161	147	2,429	9,100	\$3,188	\$29,010,800
ORLEANS	71,262	9,317	621	10,890	2,687	0	23,515	94,777	\$3,188	\$302,149,076
OUACHITA	17,645	1,308	174	3,104	706	0	5,292	22,937	\$3,188	\$73,123,156
PLAQUEMINES	4,720	491	54	855	105	350	1,855	6,575	\$3,188	\$20,961,100
POINTE COUPEE	3,173	423	49	983	11	366	1,832	5,005	\$3,188	\$15,955,940
RAPIDES	22,592	2,388	314	4,758	256	0	7,716	30,308	\$3,188	\$96,621,904
RED RIVER	1,649	233	30	389	2	257	911	2,560	\$3,188	\$8,161,280
RICHLAND	3,570	421	40	807	57	374	1,699	5,269	\$3,188	\$16,797,572
SABINE	4,162	430	85	995	42	370	1,922	6,084	\$3,188	\$19,395,792
ST. BERNARD	8,412	804	74	1,952	187	0	3,017	11,429	\$3,188	\$36,435,652
ST. CHARLES	9,646	681	119	1,641	464	0	2,905	12,551	\$3,188	\$40,012,588
ST. HELENA	1,347	201	31	372	1	221	826	2,173	\$3,188	\$6,927,524
ST. JAMES	3,782	460	63	803	49	375	1,750	5,532	\$3,188	\$17,636,016
ST. JOHN THE BAPTIST	6,110	793	100	1,943	56	226	3,118	9,228	\$3,188	\$29,418,864
ST. LANDRY	15,355	1,939	279	3,645	158	0	6,021	21,376	\$3,188	\$68,146,688
ST. MARTIN	8,420	954	142	1,973	39	0	3,108	11,528	\$3,188	\$36,751,264
ST. MARY	10,333	1,139	90	2,414	122	0	3,765	14,098	\$3,188	\$44,944,424
ST. TAMMANY	32,870	1,642	272	8,003	1,730	0	11,647	44,517	\$3,188	\$141,920,196
TANGIPAOHA	17,911	1,995	178	3,866	124	0	6,163	24,074	\$3,188	\$76,747,912
TENSAS	954	129	23	333	46	167	698	1,652	\$3,188	\$5,266,576
TERREBONNE	19,285	1,886	321	4,755	398	0	7,360	26,645	\$3,188	\$84,944,260
UNION	3,495	359	63	668	10	373	1,473	4,968	\$3,188	\$15,837,984
VERMILION	8,687	764	147	2,181	46	0	3,138	11,825	\$3,188	\$37,698,100
VERNON	9,792	852	109	2,015	161	0	3,137	12,929	\$3,188	\$41,217,652
WASHINGTON	4,495	593	79	1,076	174	360	2,282	6,777	\$3,188	\$21,605,076
WEBSTER	7,563	686	104	1,515	79	0	2,384	9,947	\$3,188	\$31,711,036
WEST BATON ROUGE	3,649	380	53	669	100	375	1,577	5,226	\$3,188	\$16,660,488
WEST CARROLL	2,482	276	46	447	17	332	1,118	3,600	\$3,188	\$11,476,800
WEST FELICIANA	2,209	165	23	530	86	312	1,116	3,325	\$3,188	\$10,600,100
WINN	2,813	299	70	492	38	352	1,251	4,064	\$3,188	\$12,956,032
CITY OF MONROE	9,603	1,234	117	2,006	395	0	3,752	13,355	\$3,188	\$42,575,740
CITY OF BOGALUSA	3,019	403	31	960	173	361	1,928	4,947	\$3,188	\$15,771,036
STATE TOTAL	714,020	71,556	8,793	147,705	15,672	12,326	256,052	970,072	\$3,188	\$3,092,589,536

**TABLE 3 --FY2001-2002 MFP
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	Local Wealth Factor (LWF)	Weighted Proportion State Membership	Local Proration Factor	35%		STATE SHARE OF LEVEL 1	State Share Percent
				Local Share of Level 1	Local Share Percent		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ACADIA	0.660170	0.013849	0.009143	\$9,896,463	23.11%	\$32,934,317	76.89%
ALLEN	0.539179	0.005958	0.003213	\$3,477,339	18.87%	\$14,949,301	81.13%
ASCENSION	1.220728	0.020382	0.024881	\$26,931,211	42.73%	\$36,101,925	57.27%
ASSUMPTION	0.511806	0.006441	0.003296	\$3,568,066	17.91%	\$16,350,558	82.09%
AVOYELLES	0.510951	0.009159	0.004680	\$5,065,510	17.88%	\$23,259,870	82.12%
BEAUREGARD	0.774628	0.008180	0.006336	\$6,858,462	27.11%	\$18,438,318	72.89%
BIENVILLE	1.150667	0.003843	0.004422	\$4,786,433	40.27%	\$7,098,431	59.73%
BOSSIER	0.951019	0.024345	0.023152	\$25,060,034	33.29%	\$50,227,774	66.71%
CADDO	0.922034	0.060473	0.055758	\$60,352,834	32.27%	\$126,664,810	67.73%
CALCASIEU	1.170288	0.042982	0.050302	\$54,446,944	40.96%	\$78,479,904	59.04%
CALDWELL	0.452982	0.002721	0.001233	\$1,334,358	15.85%	\$7,081,962	84.15%
CAMERON	1.234181	0.002901	0.003580	\$3,875,166	43.20%	\$5,095,866	56.80%
CATAHOULA	0.511152	0.002728	0.001394	\$1,509,123	17.89%	\$6,926,325	82.11%
CLAIBORNE	0.659811	0.004313	0.002846	\$3,080,334	23.09%	\$10,258,258	76.91%
CONCORDIA	0.612800	0.005476	0.003356	\$3,632,144	21.45%	\$13,302,512	78.55%
DEOTO	0.916492	0.007182	0.006582	\$7,124,604	32.08%	\$15,086,192	67.92%
EAST BATON ROUGE	1.522574	0.069257	0.105448	\$114,138,103	53.29%	\$100,044,489	46.71%
EAST CARROLL	0.432299	0.002687	0.001162	\$1,257,507	15.13%	\$7,053,609	84.87%
EAST FELICIANA	0.641094	0.003810	0.002443	\$2,643,875	22.44%	\$9,138,973	77.56%
EVANGELINE	0.537535	0.009233	0.004963	\$5,372,242	18.81%	\$23,182,674	81.19%
FRANKLIN	0.510750	0.005490	0.002804	\$3,035,251	17.88%	\$13,944,037	82.12%
GRANT	0.299249	0.005374	0.001608	\$1,740,628	10.47%	\$14,878,416	89.53%
IBERIA	0.736143	0.020636	0.015191	\$16,442,553	25.77%	\$47,374,831	74.23%
IBERVILLE	1.639869	0.007145	0.011717	\$12,682,100	57.40%	\$9,413,928	42.60%
JACKSON	0.717208	0.003742	0.002684	\$2,904,951	25.10%	\$8,667,489	74.90%
JEFFERSON	1.625768	0.071885	0.116869	\$126,499,735	56.90%	\$95,812,257	43.10%
JEFFERSON DAVIS	0.674733	0.008487	0.005726	\$6,198,357	23.62%	\$20,048,447	76.38%
LAFAYETTE	1.320481	0.038831	0.051276	\$55,501,251	46.22%	\$64,587,521	53.78%
LAFOURCHE	0.817621	0.020659	0.016891	\$18,283,423	28.62%	\$45,607,285	71.38%
LASALLE	0.642095	0.003630	0.002331	\$2,522,624	22.47%	\$8,702,324	77.53%
LINCOLN	0.910906	0.009029	0.008225	\$8,902,554	31.88%	\$19,021,138	68.12%
LIVINGSTON	0.417867	0.025657	0.010721	\$11,604,641	14.63%	\$67,741,491	85.37%
MADISON	0.539751	0.003571	0.001927	\$2,086,208	18.89%	\$8,957,024	81.11%
MOREHOUSE	0.691703	0.007729	0.005346	\$5,786,966	24.21%	\$18,116,658	75.79%
NATCHITOCHE	0.761627	0.009381	0.007145	\$7,733,404	26.66%	\$21,277,396	73.34%
ORLEANS	1.068825	0.097701	0.104425	\$113,030,585	37.41%	\$189,118,491	62.59%
OUACHITA	0.696417	0.023645	0.016467	\$17,823,476	24.37%	\$55,299,680	75.63%
PLAQUEMINES	2.422995	0.006778	0.016423	\$17,776,035	84.80%	\$3,185,065	15.20%
POINTE COUPEE	1.410316	0.005159	0.007276	\$7,876,021	49.36%	\$8,079,919	50.64%
RAPIDES	0.918740	0.031243	0.028704	\$31,069,651	32.16%	\$65,552,253	67.84%
RED RIVER	0.462220	0.002639	0.001220	\$1,320,308	16.18%	\$6,840,972	83.82%
RICHLAND	0.546131	0.005432	0.002966	\$3,210,785	19.11%	\$13,586,787	80.89%
SABINE	0.586527	0.006272	0.003679	\$3,981,653	20.53%	\$15,414,139	79.47%
ST. BERNARD	0.982617	0.011782	0.011577	\$12,530,802	34.39%	\$23,904,850	65.61%
ST. CHARLES	1.859203	0.012938	0.024055	\$26,037,025	65.07%	\$13,975,563	34.93%
ST. HELENA	0.525296	0.002240	0.001177	\$1,273,646	18.39%	\$5,653,878	81.61%
ST. JAMES	1.687952	0.005703	0.009626	\$10,419,059	59.08%	\$7,216,957	40.92%
ST. JOHN THE BAPTIST	1.021129	0.009513	0.009714	\$10,514,160	35.74%	\$18,904,704	64.26%
ST. LANDRY	0.574806	0.022035	0.012666	\$13,709,889	20.12%	\$54,436,799	79.88%
ST. MARTIN	0.548287	0.011884	0.006516	\$7,052,581	19.19%	\$29,698,683	80.81%
ST. MARY	0.874033	0.014533	0.012702	\$13,749,018	30.59%	\$31,195,406	69.41%
ST. TAMMANY	0.830501	0.045890	0.038112	\$41,252,724	29.07%	\$100,667,472	70.93%
TANGIPAHOA	0.641322	0.024817	0.015916	\$17,227,049	22.45%	\$59,520,863	77.55%
TENSAS	0.764066	0.001703	0.001301	\$1,408,405	26.74%	\$3,858,171	73.26%
TERREBONNE	0.887137	0.027467	0.024367	\$26,375,017	31.05%	\$58,569,243	68.95%
UNION	0.622153	0.005121	0.003186	\$3,448,785	21.78%	\$12,389,199	78.22%
VERMILION	0.948030	0.012190	0.011556	\$12,508,634	33.18%	\$25,189,466	66.82%
VERNON	0.464349	0.013328	0.006189	\$6,698,786	16.25%	\$34,518,866	83.75%
WASHINGTON	0.405541	0.006986	0.002833	\$3,066,609	14.19%	\$18,538,467	85.81%
WEBSTER	0.769064	0.010254	0.007886	\$8,535,737	26.92%	\$23,175,299	73.08%
WEST BATON ROUGE	1.476315	0.005387	0.007953	\$8,608,648	51.67%	\$8,051,840	48.33%
WEST CARROLL	0.471824	0.003711	0.001751	\$1,895,261	16.51%	\$9,581,539	83.49%
WEST FELICIANA	2.480970	0.003428	0.008504	\$9,204,480	86.83%	\$1,395,620	13.17%
WINN	0.672697	0.004189	0.002818	\$3,050,416	23.54%	\$9,905,616	76.46%
CITY OF MONROE	1.204347	0.013767	0.016580	\$17,946,579	42.15%	\$24,629,161	57.85%
CITY OF BOGALUSA	0.629067	0.005100	0.003208	\$3,472,370	22.02%	\$12,298,666	77.98%
STATE TOTAL	1.000000	1.000000	1.000000	\$1,082,409,592	35.00%	\$2,010,179,944	65.00%

**TABLE 3 --FY2001-2002 MFP
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	2001-2002 Level 3 STATE SHARE OF COST	Per Pupil	2001-2002 STATE SHARE OF COST (LEVELS 1, 2, & 3)	TOTAL STATE SUBSEQUENT YEAR CHANGE - CASH BASIS	2001-2002 Per Pupil State Share (Levels 1, 2, & 3)	Rank	State Funds as Percent of Total State & Local	Rank	LEVELS 1 and 2 LOCAL SHARE OF COST	Local Per Pupil (Levels 1 and 2)	Rank	Local Revenue as Percent of Total State & Local	TOTAL STATE AND LOCAL COST of Levels 1 and 2
	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)
ACADIA	\$1,678,689	\$175	\$34,963,948	\$1,376,067	\$3,648	36	76.94%	13	\$10,477,591	\$1,093	57	23.06%	\$45,441,539
ALLEN	\$539,197	\$130	\$17,444,281	\$831,870	\$4,201	11	73.26%	20	\$6,368,402	\$1,534	45	26.74%	\$23,812,683
ASCENSION	-\$361,212	-\$24	\$41,306,276	\$3,119,183	\$2,761	59	46.39%	58	\$47,732,146	\$3,191	12	53.61%	\$89,038,422
ASSUMPTION	\$157,602	\$36	\$18,960,160	\$854,708	\$4,299	7	72.74%	22	\$7,106,732	\$1,612	43	27.26%	\$26,066,892
AVOYELLES	\$821,031	\$124	\$24,908,256	\$718,479	\$3,760	32	79.92%	8	\$6,258,646	\$945	61	20.08%	\$31,166,902
BEAUREGARD	\$212,629	\$35	\$21,816,227	\$964,035	\$3,631	37	63.07%	38	\$12,772,406	\$2,126	29	36.93%	\$34,588,633
BIENVILLE	\$85,526	\$34	\$8,224,335	\$529,400	\$3,300	48	50.24%	53	\$8,146,830	\$3,269	10	49.76%	\$16,371,165
BOSSIER	\$2,711,761	\$147	\$59,218,205	\$2,299,294	\$3,202	52	59.88%	43	\$39,682,381	\$2,145	26	40.12%	\$98,900,586
CADDO	\$2,802,228	\$64	\$157,040,403	\$6,769,811	\$3,573	41	56.26%	46	\$122,068,657	\$2,777	16	43.74%	\$279,109,060
CALCASIEU	\$1,197,890	\$38	\$90,646,152	\$4,356,403	\$2,883	55	49.83%	54	\$91,274,865	\$2,903	15	50.17%	\$181,921,017
CALDWELL	\$63,930	\$35	\$7,763,910	\$461,007	\$4,247	9	78.05%	10	\$2,183,038	\$1,194	54	21.95%	\$9,946,948
CAMERON	\$397,374	\$211	\$6,261,450	\$331,019	\$3,322	47	47.81%	57	\$6,835,607	\$3,626	7	52.19%	\$13,097,057
CATAHOULA	\$131,371	\$72	\$7,838,974	\$368,831	\$4,324	6	74.84%	15	\$2,636,007	\$1,454	47	25.16%	\$10,474,981
CLAIBORNE	\$302,672	\$112	\$11,344,220	\$535,641	\$4,183	14	72.16%	24	\$4,376,928	\$1,614	42	27.84%	\$15,721,148
CONCORDIA	-\$1,335,834	-\$354	\$14,023,802	\$633,310	\$3,721	35	67.07%	31	\$6,885,442	\$1,827	37	32.93%	\$20,909,244
DESOTO	-\$146,731	-\$31	\$18,238,532	\$793,085	\$3,792	30	55.79%	47	\$14,454,167	\$3,005	13	44.21%	\$32,692,699
EAST BATON ROUGE	\$37,743,003	\$735	\$143,898,187	\$9,093,041	\$2,804	58	43.78%	59	\$184,818,358	\$3,601	8	56.22%	\$328,716,545
EAST CARROLL	\$134,931	\$78	\$7,617,672	\$303,179	\$4,419	5	80.57%	6	\$1,836,930	\$1,066	59	19.43%	\$9,454,602
EAST FELICIANA	\$436,177	\$176	\$10,468,858	\$436,711	\$4,232	10	71.88%	26	\$4,096,247	\$1,656	41	28.12%	\$14,565,105
EVANGELINE	-\$1,016,780	-\$163	\$22,462,873	\$1,052,827	\$3,604	40	79.45%	9	\$5,810,601	\$932	62	20.55%	\$28,273,474
FRANKLIN	\$315,749	\$85	\$14,462,808	\$693,278	\$3,889	23	81.29%	4	\$3,327,979	\$895	63	18.71%	\$17,790,787
GRANT	-\$324,644	-\$90	\$15,280,618	\$700,870	\$4,248	8	85.33%	1	\$2,626,540	\$730	66	14.67%	\$17,907,158
IBERIA	\$901,801	\$63	\$54,657,410	\$2,038,671	\$3,809	29	66.23%	34	\$27,871,207	\$1,943	33	33.77%	\$82,528,617
IBERVILLE	\$3,627,522	\$760	\$13,154,518	\$705,954	\$2,756	60	40.02%	63	\$19,714,241	\$4,130	3	59.98%	\$32,868,759
JACKSON	-\$194,117	-\$77	\$10,298,729	\$427,059	\$4,082	16	62.77%	40	\$6,109,159	\$2,421	22	37.23%	\$16,407,888
JEFFERSON	\$32,076,567	\$639	\$128,897,492	\$9,479,449	\$2,569	62	43.47%	60	\$167,604,385	\$3,341	9	56.53%	\$296,501,777
JEFFERSON DAVIS	\$458,640	\$80	\$23,008,131	\$954,922	\$4,008	19	68.87%	29	\$10,400,662	\$1,812	40	31.13%	\$33,408,893
LAFAYETTE	\$4,581,763	\$157	\$73,287,832	\$5,378,466	\$2,518	64	49.31%	56	\$75,329,503	\$2,588	19	50.69%	\$148,617,335
LAFAYETTE	\$1,756,983	\$117	\$54,420,970	\$3,209,438	\$3,611	39	62.87%	39	\$32,135,639	\$2,132	28	37.13%	\$86,556,609
LASALLE	\$236,862	\$93	\$10,238,857	\$366,507	\$4,036	18	68.83%	30	\$4,636,794	\$1,828	36	31.17%	\$14,875,651
LINCOLN	-\$1,372,575	-\$208	\$21,266,712	\$1,062,029	\$3,221	50	55.75%	48	\$16,881,603	\$2,557	20	44.25%	\$38,148,315
LIVINGSTON	-\$1,254,457	-\$63	\$76,561,270	\$3,727,862	\$3,842	27	75.35%	14	\$25,049,863	\$1,257	53	24.65%	\$101,611,133
MADISON	\$395,986	\$167	\$9,353,010	\$269,894	\$3,955	21	81.76%	3	\$2,086,208	\$882	64	18.24%	\$11,439,218
MOREHOUSE	\$435,077	\$84	\$19,376,544	\$847,475	\$3,747	33	72.92%	21	\$7,196,948	\$1,392	51	27.08%	\$26,573,492
NATCHITOCHE	\$423,381	\$63	\$24,108,112	\$1,035,757	\$3,614	38	66.46%	33	\$12,166,609	\$1,824	39	33.54%	\$36,274,721
ORLEANS	\$11,075,167	\$155	\$224,205,375	\$5,238,638	\$3,146	53	55.47%	49	\$179,970,607	\$2,525	21	44.53%	\$404,175,982
OUACHITA	-\$611,342	-\$35	\$68,735,983	\$3,975,588	\$3,895	22	62.10%	41	\$41,954,117	\$2,378	24	37.90%	\$110,690,100
PLAQUEMINES	\$7,476,503	\$1,584	\$10,661,568	\$754,437	\$2,259	66	36.55%	66	\$18,510,009	\$3,922	5	63.45%	\$29,171,577
POINTE COUPEE	\$817,274	\$258	\$9,106,538	\$455,925	\$2,870	56	49.64%	55	\$9,237,078	\$2,911	14	50.36%	\$18,343,616
RAPIDES	\$3,756,826	\$166	\$79,645,380	\$3,138,866	\$3,525	42	59.55%	44	\$54,102,897	\$2,395	23	40.45%	\$133,748,277
RED RIVER	\$336,688	\$204	\$8,674,650	\$64,714	\$5,261	1	71.89%	25	\$3,391,786	\$2,057	30	28.11%	\$12,066,436
RICHLAND	\$24,605	\$7	\$14,971,987	\$591,664	\$4,194	13	74.09%	17	\$5,234,512	\$1,466	46	25.91%	\$20,206,499
SABINE	-\$818,473	-\$197	\$16,167,826	\$751,977	\$3,885	24	71.62%	27	\$6,407,512	\$1,540	44	28.38%	\$22,575,338
ST. BERNARD	-\$1,875,609	-\$223	\$26,399,374	\$1,388,760	\$3,138	54	53.25%	52	\$23,178,497	\$2,755	17	46.75%	\$49,577,871
ST. CHARLES	\$9,692,158	\$1,005	\$23,667,721	\$2,049,516	\$2,454	65	37.62%	65	\$39,241,179	\$4,068	4	62.38%	\$62,908,900
ST. HELENA	\$228,130	\$169	\$6,012,277	\$238,675	\$4,463	3	80.42%	7	\$1,463,869	\$1,087	58	19.58%	\$7,476,146
ST. JAMES	\$2,599,944	\$687	\$9,816,901	\$581,912	\$2,596	61	37.68%	64	\$16,238,944	\$4,294	2	62.32%	\$26,055,845
ST. JOHN THE BAPTIST	\$1,227,298	\$201	\$23,649,103	\$670,960	\$3,871	26	54.69%	51	\$19,594,703	\$3,207	11	45.31%	\$43,243,806
ST. LANDRY	\$9,468	\$1	\$58,944,805	\$2,907,384	\$3,839	28	74.12%	17	\$20,576,663	\$1,340	52	25.88%	\$79,521,468
ST. MARTIN	\$627,407	\$75	\$33,557,237	\$1,469,831	\$3,985	20	73.87%	19	\$11,867,802	\$1,409	50	26.13%	\$45,425,039
ST. MARY	\$392,383	\$38	\$35,540,717	\$1,727,795	\$3,440	46	61.70%	42	\$22,060,820	\$2,135	27	38.30%	\$57,601,537
ST. TAMMANY	\$329,613	\$10	\$124,493,494	\$6,751,285	\$3,787	31	58.56%	45	\$88,086,389	\$2,680	18	41.44%	\$212,579,883
TANGIPAHOA	\$2,240,078	\$125	\$66,741,307	\$2,645,940	\$3,726	34	72.49%	23	\$25,322,485	\$1,414	49	27.51%	\$92,063,792
TENSAS	\$179,364	\$188	\$4,248,892	\$217,969	\$4,454	4	70.26%	28	\$1,798,680	\$1,885	35	29.74%	\$6,047,572
TERREBONNE	\$2,930,657	\$152	\$67,188,071	\$3,258,190	\$3,484	44	63.55%	37	\$38,536,563	\$1,998	32	36.45%	\$105,724,634
UNION	-\$333,292	-\$95	\$12,055,907	\$580,038	\$3,449	45	77.76%	11	\$3,448,785	\$987	60	22.24%	\$15,504,692
VERMILION	\$1,404,074	\$162	\$28,042,826	\$1,202,293	\$3,228	49	63.86%	36	\$15,869,828	\$1,827	38	36.14%	\$43,912,654
VERNON	\$1,635,050	\$167	\$39,737,423	\$1,573,097	\$4,058	17	77.30%	12	\$11,666,284	\$1,191	55	22.70%	\$51,403,707
WASHINGTON	\$597,088	\$133	\$20,562,953	\$792,733	\$4,575	2	80.59%	5	\$4,953,016	\$1,102	56	19.41%	\$25,515,969
WEBSTER	\$91,600	\$12	\$26,575,015	\$1,213,864	\$3,514	43	64.42%	35	\$14,678,241	\$1,941	34	35.58%	\$41,253,256
WEST BATON ROUGE	\$605,895	\$166	\$9,241,351	\$69,684	\$2,533	63	40.25%	62	\$13,718,632	\$3,760	6	59.75%	\$22,959,983
WEST CARROLL	\$25,718	\$10	\$9,607,257	\$469,544	\$3,871	25	83.52%	2	\$1,895,261	\$764	65	16.48%	\$11,502,518
WEST FELICIANA	\$5,704,739	\$2,583	\$7,100,359	\$500,228	\$3,214	51	41.70%	61	\$9,925,564	\$4,493	1	58.30%	\$17,025,923
WINN	\$157,890	\$56	\$11,658,247	\$503,143	\$4,144	15	67.07%	31	\$5,724,444	\$2,035	31	32.93%	\$17,382,691
CITY OF MONROE	\$1,556,890	\$162	\$27,533,764	\$1,011,652	\$2,867	57	54.70%	50	\$22,805,094	\$2,375	25	45.30%	\$50,338,858
CITY OF BOGALUSA	-\$152,068	-\$50	\$12,675,429	\$552,124	\$4,199	12	74.57%	16	\$4,321,817	\$1,432	48	25.43%	\$16,997,246
STATE TOTAL	\$140,551,715	\$197	\$2,390,039,471	\$114,073,958	\$3,347		57.94%		\$1,734,741,386	\$2,430		42.06%	\$4,124,780,857

**TABLE 3 --FY2001-2002 MFP
LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE**

School System	MFP 2002 STATE & LOCAL COST PER OCT 1 MEMBERSHIP	Rank	Informational Only		Rank
			FY 2001 Actual Average Teacher Pay	\$2,060	
				PROJECTED 2001-2002 AVERAGE TEACHER SALARY WITH PAY RAISE	
(42)	(43)	(44a)	(44)	(45)	
ACADIA	\$4,741	62	\$30,427	\$32,487	51
ALLEN	\$5,735	35	\$29,446	\$31,506	57
ASCENSION	\$5,952	19	\$34,285	\$36,345	15
ASSUMPTION	\$5,911	21	\$31,439	\$33,499	42
AVOUELLES	\$4,705	63	\$29,696	\$31,756	54
BEAUREGARD	\$5,756	32	\$33,014	\$35,074	27
BIENVILLE	\$6,569	8	\$32,699	\$34,759	30
BOSSIER	\$5,347	50	\$33,273	\$35,333	22
CADDO	\$6,350	13	\$37,089	\$39,149	1
CALCASIEU	\$5,786	28	\$34,393	\$36,453	12
CALDWELL	\$5,441	46	\$30,455	\$32,515	50
CAMERON	\$6,948	4	\$32,695	\$34,755	31
CATAHOULA	\$5,778	31	\$26,313	\$28,373	66
CLAIBORNE	\$5,797	27	\$30,977	\$33,037	46
CONCORDIA	\$5,548	42	\$30,744	\$32,804	49
DESOTO	\$6,797	7	\$31,515	\$33,575	41
EAST BATON ROUGE	\$6,405	12	\$34,334	\$36,394	13
EAST CARROLL	\$5,484	43	\$29,693	\$31,753	55
EAST FELICIANA	\$5,887	24	\$31,971	\$34,031	38
EVANGELINE	\$4,537	65	\$29,026	\$31,086	59
FRANKLIN	\$4,784	61	\$29,547	\$31,607	56
GRANT	\$4,978	59	\$28,581	\$30,641	61
IBERIA	\$5,752	33	\$34,799	\$36,859	11
IBERVILLE	\$6,886	6	\$35,998	\$38,058	5
JACKSON	\$6,503	10	\$34,201	\$36,261	18
JEFFERSON	\$5,910	22	\$34,223	\$36,283	17
JEFFERSON DAVIS	\$5,820	26	\$33,774	\$35,834	20
LAFAYETTE	\$5,105	56	\$33,238	\$35,298	23
LAFOURCHE	\$5,743	34	\$31,030	\$33,090	45
LASALLE	\$5,863	25	\$30,874	\$32,934	48
LINCOLN	\$5,778	30	\$33,134	\$35,194	25
LIVINGSTON	\$5,099	57	\$34,290	\$36,350	14
MADISON	\$4,837	60	\$28,054	\$30,114	63
MOREHOUSE	\$5,139	55	\$27,657	\$29,717	64
NATCHITOCHE	\$5,438	47	\$33,383	\$35,443	21
ORLEANS	\$5,672	37	\$35,036	\$37,096	9
OUACHITA	\$6,273	16	\$34,843	\$36,903	10
PLAQUEMINES	\$6,180	17	\$31,346	\$33,406	43
POINTE COUPEE	\$5,781	29	\$32,085	\$34,145	36
RAPIDES	\$5,920	20	\$32,573	\$34,633	33
RED RIVER	\$7,317	2	\$30,253	\$32,313	52
RICHLAND	\$5,660	38	\$31,139	\$33,199	44
SABINE	\$5,424	48	\$29,285	\$31,345	58
ST. BERNARD	\$5,894	23	\$34,251	\$36,311	16
ST. CHARLES	\$6,522	9	\$35,696	\$37,756	6
ST. HELENA	\$5,550	41	\$29,841	\$31,901	53
ST. JAMES	\$6,889	5	\$35,320	\$37,380	8
ST. JOHN THE BAPTIST	\$7,078	3	\$32,858	\$34,918	28
ST. LANDRY	\$5,179	53	\$31,857	\$33,917	39
ST. MARTIN	\$5,395	49	\$32,214	\$34,274	34
ST. MARY	\$5,575	40	\$33,079	\$35,139	26
ST. TAMMANY	\$6,467	11	\$35,632	\$37,692	7
TANGIPAHOA	\$5,140	54	\$36,363	\$38,423	2
TENSAS	\$6,339	14	\$26,657	\$28,717	65
TERREBONNE	\$5,482	44	\$32,800	\$34,860	29
UNION	\$4,436	66	\$28,673	\$30,733	60
VERMILION	\$5,055	58	\$34,190	\$36,250	19
VERNON	\$5,250	51	\$32,204	\$34,264	35
WASHINGTON	\$5,677	36	\$30,913	\$32,973	47
WEBSTER	\$5,455	45	\$36,324	\$38,384	3
WEST BATON ROUGE	\$6,292	15	\$32,683	\$34,743	32
WEST CARROLL	\$4,634	64	\$28,426	\$30,486	62
WEST FELICIANA	\$7,708	1	\$36,301	\$38,361	4
WINN	\$6,179	18	\$32,031	\$34,091	37
CITY OF MONROE	\$5,242	52	\$33,196	\$35,256	24
CITY OF BOGALUSA	\$5,630	39	\$31,611	\$33,671	40
STATE TOTAL	\$5,777		\$33,615	\$35,675	

**TABLE 4 -- FY 2001-2002 MFP
LEVEL 3 MINIMUM PAY RAISE AND HOLD HARMLESS**

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS							
SCHOOL DISTRICTS	2001-2002 Levels 1 and 2 STATE SHARE OF COST	2001-2002 Total MFP Distribution Per October 1 Membership	Rank	2001 Budget Letter Level 1 & 2 without Adjustments & No HH	Funding in base for Foreign Language Associates \$16,200	2001 Budget Letter Level 1 & 2 without Adjustments, HH, and Foreign Assoc. Teachers	Change in MFP Distribution between 2000- 2001 and 2001- 2002
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Acadia	\$33,285,259	\$3,473	43	\$33,732,365	\$275,400	\$33,456,965	(\$171,706)
Allen	\$16,905,084	\$4,072	16	\$16,680,901	\$0	\$16,680,901	\$224,183
Ascension	\$41,667,488	\$2,785	55	\$38,574,178	\$145,800	\$38,428,378	\$3,239,110
Assumption	\$18,802,558	\$4,264	7	\$18,193,931	\$48,600	\$18,145,331	\$657,227
Avoyelles	\$24,087,225	\$3,636	35	\$24,120,650	\$145,800	\$23,974,850	\$112,375
Beauregard	\$21,603,598	\$3,595	37	\$20,876,622	\$0	\$20,876,622	\$726,976
Bienville	\$8,138,809	\$3,266	49	\$7,835,394	\$64,800	\$7,770,594	\$368,215
Bossier	\$56,506,444	\$3,055	52	\$56,782,498	\$48,600	\$56,733,898	(\$227,454)
Caddo	\$154,238,175	\$3,509	40	\$149,955,393	\$145,800	\$149,809,593	\$4,428,582
Calcasieu	\$89,448,262	\$2,845	54	\$85,308,177	\$291,600	\$85,016,577	\$4,431,685
Caldwell	\$7,699,980	\$4,212	10	\$7,347,192	\$0	\$7,347,192	\$352,788
Cameron	\$5,864,076	\$3,111	50	\$5,964,492	\$32,400	\$5,932,092	(\$68,016)
Catahoula	\$7,707,603	\$4,251	8	\$7,505,008	\$0	\$7,505,008	\$202,595
Claiborne	\$11,041,548	\$4,071	17	\$10,861,432	\$0	\$10,861,432	\$180,116
Concordia	\$15,359,636	\$4,075	15	\$13,204,021	\$32,400	\$13,171,621	\$2,188,015
DeSoto	\$18,385,263	\$3,822	27	\$17,436,893	\$32,400	\$17,404,493	\$890,770
East Baton Rouge	\$106,155,184	\$2,068	60	\$106,011,719	\$388,800	\$105,622,919	\$532,265
East Carroll	\$7,482,741	\$4,340	3	\$7,363,101	\$32,400	\$7,330,701	\$152,040
East Feliciana	\$10,032,681	\$4,055	18	\$10,080,299	\$32,400	\$10,047,899	(\$15,218)
Evangeline	\$23,479,653	\$3,768	31	\$21,289,817	\$0	\$21,289,817	\$2,189,836
Franklin	\$14,147,059	\$3,804	28	\$13,843,595	\$0	\$13,843,595	\$303,464
Grant	\$15,605,262	\$4,338	4	\$14,681,226	\$0	\$14,681,226	\$924,036
Iberia	\$53,755,609	\$3,747	32	\$52,367,877	\$0	\$52,367,877	\$1,387,732
Iberville	\$9,526,996	\$1,996	61	\$9,679,306	\$64,800	\$9,614,506	(\$87,510)
Jackson	\$10,492,846	\$4,159	12	\$9,900,425	\$32,400	\$9,868,025	\$624,821
Jefferson	\$96,820,925	\$1,930	62	\$94,428,342	\$113,400	\$94,314,942	\$2,505,983
Jefferson Davis	\$22,549,491	\$3,928	21	\$22,114,167	\$0	\$22,114,167	\$435,324
Lafayette	\$68,706,069	\$2,360	59	\$66,291,106	\$64,800	\$66,226,306	\$2,479,763
Lafourche	\$52,663,987	\$3,494	42	\$51,195,829	\$32,400	\$51,163,429	\$1,500,558
LaSalle	\$10,001,995	\$3,942	19	\$9,913,482	\$64,800	\$9,848,682	\$153,313
Lincoln	\$22,639,287	\$3,429	44	\$20,192,877	\$113,400	\$20,079,477	\$2,559,810
Livingston	\$77,815,727	\$3,905	23	\$73,224,996	\$113,400	\$73,111,596	\$4,704,131
Madison	\$8,957,024	\$3,787	29	\$9,158,349	\$16,200	\$9,142,149	(\$185,125)
Morehouse	\$18,941,467	\$3,663	34	\$18,542,228	\$0	\$18,542,228	\$399,239
Natchitoches	\$23,684,731	\$3,550	38	\$23,075,338	\$0	\$23,075,338	\$609,393
Orleans	\$213,130,208	\$2,991	53	\$220,747,302	\$421,200	\$220,326,102	(\$7,195,894)
Ouachita	\$69,347,325	\$3,930	20	\$64,885,828	\$97,200	\$64,788,628	\$4,558,697
Plaquemines	\$3,185,065	\$675	65	\$2,823,864	\$64,800	\$2,759,064	\$426,001
Pointe Coupee	\$8,289,264	\$2,612	57	\$8,237,924	\$64,800	\$8,173,124	\$116,140
Rapides	\$75,888,554	\$3,359	47	\$76,432,919	\$48,600	\$76,384,319	(\$495,765)
Red River	\$8,337,962	\$5,056	1	\$8,665,559	\$0	\$8,665,559	(\$327,597)
Richland	\$14,947,382	\$4,187	11	\$14,451,116	\$48,600	\$14,402,516	\$544,866
Sabine	\$16,986,299	\$4,081	14	\$15,471,481	\$0	\$15,471,481	\$1,514,818
St. Bernard	\$28,274,983	\$3,361	46	\$24,966,967	\$16,200	\$24,950,767	\$3,324,216
St. Charles	\$13,975,563	\$1,449	64	\$12,071,639	\$81,000	\$11,990,639	\$1,984,924
St. Helena	\$5,784,147	\$4,294	5	\$5,848,174	\$0	\$5,848,174	(\$64,027)
St. James	\$7,216,957	\$1,908	63	\$7,457,348	\$129,600	\$7,327,748	(\$110,791)
St. John the Baptist	\$22,421,805	\$3,670	33	\$22,915,859	\$113,400	\$22,802,459	(\$380,654)
St. Landry	\$58,935,337	\$3,838	26	\$56,298,936	\$32,400	\$56,266,536	\$2,668,801
St. Martin	\$32,929,830	\$3,911	22	\$32,173,893	\$129,600	\$32,044,293	\$885,537
St. Mary	\$35,148,334	\$3,402	45	\$33,837,968	\$0	\$33,837,968	\$1,310,366
St. Tammany	\$124,163,881	\$3,777	30	\$117,972,981	\$178,200	\$117,794,781	\$6,369,100
Tangipahoa	\$64,501,229	\$3,601	36	\$64,407,065	\$0	\$64,407,065	\$94,164
Tensas	\$4,069,528	\$4,266	6	\$4,059,699	\$48,600	\$4,011,099	\$58,429
Terrebonne	\$64,257,414	\$3,332	48	\$64,017,714	\$81,000	\$63,936,714	\$320,700
Union	\$12,389,199	\$3,545	39	\$11,556,828	\$0	\$11,556,828	\$832,371
Vermilion	\$26,638,752	\$3,067	51	\$26,841,891	\$32,400	\$26,809,491	(\$170,739)
Vernon	\$38,102,373	\$3,891	24	\$38,350,213	\$113,400	\$38,236,813	(\$134,440)
Washington	\$19,965,865	\$4,442	2	\$19,881,482	\$48,600	\$19,832,882	\$132,983
Webster	\$26,483,415	\$3,502	41	\$25,400,760	\$0	\$25,400,760	\$1,082,655
West Baton Rouge	\$8,635,456	\$2,367	58	\$9,273,869	\$81,000	\$9,192,869	(\$557,413)
West Carroll	\$9,581,539	\$3,860	25	\$9,200,263	\$0	\$9,200,263	\$381,276
West Feliciana	\$1,395,620	\$632	66	\$758,681	\$32,400	\$726,281	\$669,339
Winn	\$11,500,357	\$4,088	13	\$11,185,994	\$0	\$11,185,994	\$314,363
City of Monroe	\$25,976,874	\$2,705	56	\$26,653,994	\$32,400	\$26,621,594	(\$644,720)
City of Bogalusa	\$12,827,497	\$4,249	9	\$12,181,110	\$16,200	\$12,164,910	\$662,587
STATE TOTALS	\$2,249,487,756	\$3,150		\$2,196,762,545	\$4,244,400	\$2,192,518,145	\$56,969,611

**TABLE 4 -- FY 2001-2002 MFP
LEVEL 3 MINIMUM PAY RAISE AND HOLD HARMLESS**

IDENTIFICATION OF FY 2001 TRSL ADJUSTMENT AND FY 2002 ADJUSTMENT FOR INCREASED STUDENTS							
SCHOOL DISTRICTS	Increases in MFP Funding for 2001-2002	Per Pupil	Decreases in MFP Funding for 2001-2002	No. of Districts	Repayment of 2000-01 One-Time Adjustment	Reduction Adjustment for Increased Students	Increased MFP Funding Plus Repayment & Adjustment
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Acadia	\$0	\$0	(\$171,706)	1	\$338,511	\$0	\$338,511
Allen	\$224,183	\$53	\$0	-	\$167,397	\$0	\$391,581
Ascension	\$3,239,110	\$218	\$0	-	\$387,085	(\$325,898)	\$3,300,297
Assumption	\$657,227	\$149	\$0	-	\$182,581	(\$4,264)	\$835,544
Avoyelles	\$112,375	\$16	\$0	-	\$242,053	\$0	\$354,429
Beauregard	\$726,976	\$120	\$0	-	\$209,501	\$0	\$936,477
Bienville	\$368,215	\$146	\$0	-	\$78,632	\$0	\$446,847
Bossier	\$0	\$0	(\$227,454)	1	\$569,808	\$0	\$569,808
Caddo	\$4,428,582	\$101	\$0	-	\$1,504,793	\$0	\$5,933,375
Calcasieu	\$4,431,685	\$138	\$0	-	\$856,053	\$0	\$5,287,737
Caldwell	\$352,788	\$196	\$0	-	\$73,731	(\$109,518)	\$317,001
Cameron	\$0	\$0	(\$68,016)	1	\$59,861	\$0	\$59,861
Catahoula	\$202,595	\$107	\$0	-	\$75,314	\$0	\$277,909
Claiborne	\$180,116	\$65	\$0	-	\$108,998	\$0	\$289,114
Concordia	\$2,188,015	\$573	\$0	-	\$134,075	\$0	\$2,322,089
DeSoto	\$980,770	\$196	\$0	-	\$174,986	\$0	\$1,155,756
East Baton Rouge	\$532,265	\$10	\$0	-	\$1,370,675	\$0	\$1,902,940
East Carroll	\$152,040	\$84	\$0	-	\$73,891	\$0	\$225,931
East Feliciana	\$0	\$0	(\$15,218)	1	\$101,159	\$0	\$101,159
Evangeline	\$2,189,836	\$350	\$0	-	\$214,536	\$0	\$2,404,372
Franklin	\$303,464	\$79	\$0	-	\$138,923	\$0	\$442,387
Grant	\$924,036	\$258	\$0	-	\$147,330	(\$69,415)	\$1,001,951
Iberia	\$1,387,732	\$96	\$0	-	\$525,517	\$0	\$1,913,249
Iberville	\$0	\$0	(\$87,510)	1	\$126,218	\$0	\$126,218
Jackson	\$624,821	\$245	\$0	-	\$98,663	\$0	\$723,484
Jefferson	\$2,505,983	\$50	\$0	-	\$1,212,039	\$0	\$3,718,021
Jefferson Davis	\$435,324	\$74	\$0	-	\$221,920	\$0	\$657,244
Lafayette	\$2,479,763	\$84	\$0	-	\$688,931	\$0	\$3,168,694
Lafourche	\$1,500,558	\$99	\$0	-	\$513,757	\$0	\$2,014,314
LaSalle	\$153,313	\$59	\$0	-	\$99,484	\$0	\$252,797
Lincoln	\$2,559,810	\$386	\$0	-	\$202,637	\$0	\$2,762,447
Livingston	\$4,704,131	\$239	\$0	-	\$734,827	(\$816,112)	\$4,622,846
Madison	\$0	\$0	(\$185,125)	1	\$91,907	\$0	\$91,907
Morehouse	\$399,239	\$75	\$0	-	\$186,075	\$0	\$585,314
Natchitoches	\$609,393	\$90	\$0	-	\$231,562	\$0	\$840,955
Orleans	\$0	\$0	(\$7,195,894)	1	\$2,215,199	\$0	\$2,215,199
Ouachita	\$4,558,697	\$263	\$0	-	\$651,143	(\$1,202,623)	\$4,007,217
Plaquemines	\$426,001	\$89	\$0	-	\$100,472	\$0	\$526,473
Pointe Coupee	\$116,140	\$36	\$0	-	\$86,979	\$0	\$203,119
Rapides	\$0	\$0	(\$495,765)	1	\$767,002	\$0	\$767,002
Red River	\$0	\$0	(\$327,597)	1	\$86,959	\$0	\$86,959
Richland	\$544,866	\$145	\$0	-	\$145,020	\$0	\$689,886
Sabine	\$1,514,818	\$356	\$0	-	\$155,259	\$0	\$1,670,077
St. Bernard	\$3,324,216	\$392	\$0	-	\$250,544	\$0	\$3,574,761
St. Charles	\$1,984,924	\$205	\$0	-	\$219,238	\$0	\$2,204,162
St. Helena	\$0	\$0	(\$64,027)	1	\$58,689	\$0	\$58,689
St. James	\$0	\$0	(\$110,791)	1	\$94,306	\$0	\$94,306
St. John the Baptist	\$0	\$0	(\$380,654)	1	\$229,962	\$0	\$229,962
St. Landry	\$2,668,801	\$173	\$0	-	\$564,973	\$0	\$3,233,773
St. Martin	\$885,537	\$103	\$0	-	\$322,870	\$0	\$1,208,407
St. Mary	\$1,310,366	\$124	\$0	-	\$339,571	\$0	\$1,649,937
St. Tammany	\$6,369,100	\$196	\$0	-	\$1,183,860	(\$1,495,858)	\$6,057,102
Tangipahoa	\$94,164	\$5	\$0	-	\$646,328	\$0	\$740,492
Tensas	\$58,429	\$57	\$0	-	\$40,741	\$0	\$99,170
Terrebonne	\$320,700	\$16	\$0	-	\$642,420	\$0	\$963,120
Union	\$832,371	\$235	\$0	-	\$115,976	\$0	\$948,347
Vermilion	\$0	\$0	(\$170,739)	1	\$269,360	\$0	\$269,360
Vernon	\$0	\$0	(\$134,440)	1	\$384,852	\$0	\$384,852
Washington	\$132,983	\$29	\$0	-	\$199,515	\$0	\$332,498
Webster	\$1,082,655	\$143	\$0	-	\$254,898	(\$56,027)	\$1,281,526
West Baton Rouge	\$0	\$0	(\$557,413)	1	\$93,064	\$0	\$93,064
West Carroll	\$381,276	\$153	\$0	-	\$92,328	\$0	\$473,604
West Feliciana	\$669,339	\$305	\$0	-	\$66,906	(\$10,740)	\$725,505
Winn	\$314,363	\$109	\$0	-	\$112,252	\$0	\$426,615
City of Monroe	\$0	\$0	(\$644,720)	1	\$267,470	\$0	\$267,470
City of Bogalusa	\$662,587	\$216	\$0	-	\$122,238	\$0	\$784,826
STATE TOTALS	\$67,806,680	\$94	(\$10,837,069)	16	\$22,923,821	(\$4,090,455)	\$86,640,046

**TABLE 4 -- FY 2001-2002 MFP
LEVEL 3 MINIMUM PAY RAISE AND HOLD HARMLESS**

SCHOOL DISTRICTS	MINIMUM PAY RAISE SUPPLEMENT				REDUCTION
	October 1, 2000 Certificated Staff & Others	Increased MFP Funding Per Certificated Staff Person	Level 3 Pay Raise Minimum Additional Funding Needed	Districts "Off Formula" for Pay Raise Increase	Reduction for MFP Funding Over Pay Raise Requirements
	(15)	(16)	\$2,060 (17)	(18)	\$2,060 (19)
Acadia	786.3	\$380.64	\$1,493,479	1	\$0
Allen	399.5	\$866.65	\$539,197	1	\$0
Ascension	1,241.6	\$2,350.20	\$0	-	(\$407,517)
Assumption	393.1	\$1,879.11	\$80,432	1	\$0
Avoyelles	504.5	\$621.14	\$821,031	1	\$0
Beauregard	493.2	\$1,678.82	\$212,629	1	\$0
Bienville	228.5	\$1,729.06	\$85,526	1	\$0
Bossier	1,395.2	\$361.09	\$2,680,891	1	\$0
Caddo	3,676.5	\$1,426.92	\$2,632,453	1	\$0
Calcasieu	2,598.2	\$1,799.42	\$765,735	1	\$0
Caldwell	163.5	\$1,714.28	\$63,930	1	\$0
Cameron	183.0	\$289.22	\$366,504	1	\$0
Catahoula	175.7	\$1,398.78	\$131,371	1	\$0
Claiborne	254.0	\$1,006.40	\$302,672	1	\$0
Concordia	311.4	\$6,593.61	\$0	-	(\$1,596,613)
DeSoto	419.8	\$2,434.03	\$0	-	(\$177,601)
East Baton Rouge	4,453.5	\$377.80	\$8,473,087	1	\$0
East Carroll	154.9	\$1,289.74	\$134,931	1	\$0
East Feliciana	217.4	\$411.45	\$405,307	1	\$0
Evangeline	508.7	\$4,179.05	\$0	-	(\$1,219,174)
Franklin	325.4	\$1,202.05	\$315,749	1	\$0
Grant	284.1	\$3,118.45	\$0	-	(\$340,078)
Iberia	1,208.3	\$1,400.08	\$901,801	1	\$0
Iberville	404.0	\$276.22	\$815,110	1	\$0
Jackson	214.0	\$2,989.74	\$0	-	(\$224,987)
Jefferson	4,095.0	\$802.78	\$5,822,745	1	\$0
Jefferson Davis	465.7	\$1,247.84	\$427,770	1	\$0
Lafayette	2,281.4	\$1,228.05	\$2,146,647	1	\$0
Lafourche	1,406.7	\$1,266.09	\$1,263,093	1	\$0
LaSalle	210.2	\$1,063.52	\$236,862	1	\$0
Lincoln	556.8	\$4,386.64	\$0	-	(\$1,465,180)
Livingston	1,406.0	\$2,907.11	\$0	-	(\$1,347,062)
Madison	209.4	\$388.05	\$395,986	1	\$0
Morehouse	438.0	\$1,181.65	\$435,077	1	\$0
Natchitoches	542.7	\$1,370.18	\$423,381	1	\$0
Orleans	5,446.0	\$359.64	\$10,473,242	1	\$0
Ouachita	1,411.2	\$2,510.73	\$0	-	(\$719,382)
Plaquemines	382.4	\$1,217.44	\$364,358	1	\$0
Pointe Coupee	258.9	\$693.59	\$400,158	1	\$0
Rapides	1,921.8	\$352.88	\$3,710,521	1	\$0
Red River	181.8	\$422.84	\$336,688	1	\$0
Richland	306.7	\$1,989.06	\$24,605	1	\$0
Sabine	365.5	\$4,039.86	\$0	-	(\$818,473)
St. Bernard	722.7	\$4,373.66	\$0	-	(\$1,891,043)
St. Charles	924.5	\$2,108.11	\$0	-	(\$50,302)
St. Helena	123.1	\$421.52	\$228,130	1	\$0
St. James	341.4	\$244.25	\$701,074	1	\$0
St. John the Baptist	579.1	\$351.11	\$1,119,258	1	\$0
St. Landry	1,259.5	\$2,270.04	\$0	-	(\$299,212)
St. Martin	688.6	\$1,551.65	\$395,897	1	\$0
St. Mary	876.6	\$1,664.22	\$392,383	1	\$0
St. Tammany	2,708.1	\$1,977.58	\$252,443	1	\$0
Tangipahoa	1,272.7	\$514.45	\$2,224,643	1	\$0
Tensas	106.3	\$824.87	\$148,494	1	\$0
Terrebonne	1,658.0	\$513.61	\$2,899,787	1	\$0
Union	264.0	\$3,176.29	\$0	-	(\$333,292)
Vermilion	718.3	\$331.58	\$1,404,074	1	\$0
Vernon	833.8	\$408.08	\$1,557,880	1	\$0
Washington	399.0	\$736.83	\$597,088	1	\$0
Webster	589.4	\$1,922.58	\$91,600	1	\$0
West Baton Rouge	300.0	\$274.28	\$605,895	1	\$0
West Carroll	214.3	\$1,953.90	\$25,718	1	\$0
West Feliciana	224.0	\$2,863.72	\$0	-	(\$203,618)
Winn	250.9	\$1,503.54	\$157,890	1	\$0
City of Monroe	783.0	\$302.02	\$1,556,890	1	\$0
City of Bogalusa	271.6	\$2,555.07	\$0	-	(\$152,068)
STATE TOTALS	58,989.2	\$1,298.62	\$62,042,112	50	(\$11,245,602)

**TABLE 4 -- FY 2001-2002 MFP
LEVEL 3 MINIMUM PAY RAISE AND HOLD HARMLESS**

SCHOOL DISTRICTS	FOREIGN ASSOCIATE TEACHERS				HOLD HARMLESS			TOTAL LEVEL 3
	Number of Foreign Associate Teachers -- FY 1990-91	Number of Foreign Associate Teachers -- FY 2001-02	Change	Level 3 State Funding for Foreign Associate Teachers	Hold Harmless Per Pupil Amount	Total Hold Harmless Amount Not To Exceed	2001-2002 STATE SHARE OF COST (HOLD HARMLESS)	TOTAL LEVEL 3 UNEQUALIZED FUNDING/ REDUCTION
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
				\$15,434				
Acadia	17	12	(5)	\$185,210	\$0	\$0	\$0	\$1,678,689
Allen	0	0	-	\$0	\$0	\$0	\$0	\$539,197
Ascension	9	3	(6)	\$46,305	\$0	\$0	\$0	-\$361,212
Assumption	3	5	2	\$77,170	\$0	\$0	\$0	\$157,602
Avoyelles	9	0	(9)	\$0	\$0	\$0	\$0	\$821,031
Beauregard	0	0	-	\$0	\$0	\$0	\$0	\$212,629
Bienville	4	0	(4)	\$0	\$0	\$0	\$0	\$85,526
Bossier	3	2	(1)	\$30,870	\$0	\$0	\$0	\$2,711,761
Caddo	9	11	2	\$169,775	\$0	\$0	\$0	\$2,802,228
Calcasieu	18	28	10	\$432,155	\$0	\$0	\$0	\$1,197,890
Caldwell	0	0	-	\$0	\$0	\$0	\$0	\$63,930
Cameron	2	2	-	\$30,870	\$0	\$0	\$0	\$397,374
Catahoula	0	0	-	\$0	\$0	\$0	\$0	\$131,371
Claiborne	0	0	-	\$0	\$0	\$0	\$0	\$302,672
Concordia	2	2	-	\$30,870	\$61	\$233,545	\$229,909	-\$1,335,834
DeSoto	2	2	-	\$30,870	\$0	\$0	\$0	-\$146,731
East Baton Rouge	24	11	(13)	\$169,775	\$567	\$30,159,360	\$29,100,141	\$37,743,003
East Carroll	2	0	(2)	\$0	\$0	\$0	\$0	\$134,931
East Feliciana	2	2	-	\$30,870	\$0	\$0	\$0	\$436,177
Evangeline	0	1	1	\$15,434	\$30	\$190,543	\$186,960	-\$1,016,780
Franklin	0	0	-	\$0	\$0	\$0	\$0	\$315,749
Grant	0	1	1	\$15,434	\$0	\$0	\$0	-\$324,644
Iberia	0	0	-	\$0	\$0	\$0	\$0	\$901,801
Iberville	4	1	(3)	\$15,434	\$586	\$2,883,789	\$2,796,978	\$3,627,522
Jackson	2	2	-	\$30,870	\$0	\$0	\$0	-\$194,117
Jefferson	7	1	(6)	\$15,435	\$523	\$26,333,892	\$26,238,387	\$32,076,567
Jefferson Davis	0	2	2	\$30,870	\$0	\$0	\$0	\$458,640
Lafayette	4	28	24	\$432,155	\$69	\$2,002,961	\$2,002,961	\$4,581,763
Lafourche	2	32	30	\$493,890	\$0	\$0	\$0	\$1,756,983
LaSalle	4	0	(4)	\$0	\$0	\$0	\$0	\$236,862
Lincoln	7	6	(1)	\$92,605	\$0	\$0	\$0	-\$1,372,575
Livingston	7	6	(1)	\$92,605	\$0	\$0	\$0	-\$1,254,457
Madison	1	0	(1)	\$0	\$0	\$0	\$0	\$395,986
Morehouse	0	0	-	\$0	\$0	\$0	\$0	\$435,077
Natchitoches	0	0	-	\$0	\$0	\$0	\$0	\$423,381
Orleans	26	39	13	\$601,925	\$0	\$0	\$0	\$11,075,167
Ouachita	6	7	1	\$108,040	\$0	\$0	\$0	-\$611,342
Plaquemines	4	3	(1)	\$46,305	\$1,497	\$7,145,206	\$7,065,840	\$7,476,503
Pointe Coupee	4	4	-	\$61,740	\$112	\$372,315	\$355,376	\$817,274
Rapides	3	3	-	\$46,305	\$0	\$0	\$0	\$3,756,826
Red River	0	0	-	\$0	\$0	\$0	\$0	\$336,688
Richland	3	0	(3)	\$0	\$0	\$0	\$0	\$24,605
Sabine	0	0	-	\$0	\$0	\$0	\$0	-\$818,473
St. Bernard	1	1	-	\$15,434	\$0	\$0	\$0	-\$1,875,609
St. Charles	5	0	(5)	\$0	\$1,010	\$9,774,832	\$9,742,460	\$9,692,158
St. Helena	0	0	-	\$0	\$0	\$0	\$0	\$228,130
St. James	8	1	(7)	\$15,434	\$498	\$1,925,765	\$1,883,436	\$2,599,944
St. John the Baptist	7	7	-	\$108,040	\$0	\$0	\$0	\$1,227,298
St. Landry	2	20	18	\$308,680	\$0	\$0	\$0	\$9,468
St. Martin	8	15	7	\$231,510	\$0	\$0	\$0	\$627,407
St. Mary	0	0	-	\$0	\$0	\$0	\$0	\$392,383
St. Tammany	11	5	(6)	\$77,170	\$0	\$0	\$0	\$329,613
Tangipahoa	0	1	1	\$15,435	\$0	\$0	\$0	\$2,240,078
Tensas	3	2	(1)	\$30,870	\$0	\$0	\$0	\$179,364
Terrebonne	5	2	(3)	\$30,870	\$0	\$0	\$0	\$2,930,657
Union	0	0	-	\$0	\$0	\$0	\$0	-\$333,292
Vermilion	2	0	(2)	\$0	\$0	\$0	\$0	\$1,404,074
Vernon	7	5	(2)	\$77,170	\$0	\$0	\$0	\$1,635,050
Washington	3	0	(3)	\$0	\$0	\$0	\$0	\$597,088
Webster	0	0	-	\$0	\$0	\$0	\$0	\$91,600
West Baton Rouge	5	0	(5)	\$0	\$0	\$0	\$0	\$605,895
West Carroll	0	0	-	\$0	\$0	\$0	\$0	\$25,718
West Feliciana	2	0	(2)	\$0	\$2,697	\$5,908,357	\$5,908,357	\$5,704,739
Winn	0	0	-	\$0	\$0	\$0	\$0	\$157,890
City of Monroe	2	0	(2)	\$0	\$0	\$0	\$0	\$1,556,890
City of Bogalusa	1	0	(1)	\$0	\$0	\$0	\$0	-\$152,068
STATE TOTALS	262	275	13	\$4,244,400	\$507	\$86,930,565	\$85,510,805	\$140,551,715

TABLE 5 - FY 2001-2002 ALLOCATION FOR THE LAB. SCHOOLS

School	October 1, 2001 Membership	MFP State Average Per Pupil 2001- 02	Total Allocation	<i>Due School (+)</i> Student Audit Adjustments	Total Allocation with Adjustments	Amount Allocated July 2001 through February 2002	Total Allocation for the Four Remaining Months	Monthly Payments for March through June 2002
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LSU				\$3,110				
Lab. School	811	\$3,347	\$2,714,660	\$0	\$2,714,660	\$1,823,128	\$891,532	\$222,883
Southern Univ.								
Lab. School	476	\$3,347	\$1,593,315	\$9,330	\$1,602,645	\$1,109,928	\$492,717	\$123,179
TOTAL	1,287		\$4,307,975	\$9,330	\$4,317,305	\$2,933,056	\$1,384,249	\$346,062

TABLE 6 -- 2001-2002 MFP LOCAL WEALTH FACTOR

School System	OCT. 1, 2001 WEIGHTED STUDENT MEMBERSHIP	PROPERTY AND SALES CAPACITY				OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	PER PUPIL	LOCAL WEALTH FACTOR			
		PROPERTY CAPACITY INCLUDING DEBT	PER PUPIL	SALES CAPACITY INCLUDING DEBT	PER PUPIL			COMBINED CAPACITY INCLUDING DEBT	PER PUPIL	FISCAL CAPACITY INDEX LWF	RANK OF LWF
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
ACADIA	13,435	\$5,655,932	\$421	\$10,220,221	\$761	\$415,399	\$31	\$16,291,552	\$1,213	0.660170	39
ALLEN	5,780	\$2,419,292	\$419	\$3,205,073	\$555	\$100,015	\$17	\$5,724,380	\$990	0.539179	52
ASCENSION	19,772	\$15,711,572	\$795	\$28,448,878	\$1,439	\$173,624	\$9	\$44,334,074	\$2,242	1.220728	12
ASSUMPTION	6,248	\$2,609,985	\$418	\$3,002,945	\$481	\$260,809	\$42	\$5,873,739	\$940	0.511806	55
AVOYELLES	8,885	\$2,580,966	\$290	\$5,455,770	\$614	\$302,100	\$34	\$8,338,836	\$939	0.510951	57
BEAUREGARD	7,935	\$4,835,482	\$609	\$6,171,830	\$778	\$283,065	\$36	\$11,290,377	\$1,423	0.774628	29
BIENVILLE	3,728	\$4,727,141	\$1,268	\$3,011,326	\$808	\$140,954	\$38	\$7,879,421	\$2,114	1.150667	15
BOSSIER	23,616	\$13,503,295	\$572	\$27,184,061	\$1,151	\$566,601	\$24	\$41,253,957	\$1,747	0.951019	19
CADDO	58,663	\$34,207,771	\$583	\$62,821,043	\$1,071	\$2,323,830	\$40	\$99,352,644	\$1,694	0.922034	21
CALCASIEU	41,696	\$32,604,112	\$782	\$56,004,876	\$1,343	\$1,021,700	\$25	\$89,630,688	\$2,150	1.170288	14
CALDWELL	2,640	\$966,079	\$366	\$1,143,835	\$433	\$86,710	\$33	\$2,196,624	\$832	0.452982	62
CAMERON	2,814	\$5,256,148	\$1,868	\$295,665	\$105	\$827,476	\$294	\$6,379,289	\$2,267	1.234181	11
CATAHOULA	2,646	\$1,115,766	\$422	\$1,273,073	\$481	\$95,503	\$36	\$2,848,342	\$939	0.511152	56
CLAIBORNE	4,184	\$2,626,558	\$628	\$2,270,040	\$543	\$174,261	\$42	\$5,070,859	\$1,212	0.659811	40
CONCORDIA	5,312	\$2,982,141	\$561	\$2,821,865	\$531	\$175,241	\$33	\$5,979,247	\$1,126	0.612800	46
DESOTO	6,967	\$6,895,542	\$990	\$4,509,118	\$647	\$323,862	\$46	\$11,728,522	\$1,683	0.916492	23
EAST BATON ROUGE	67,184	\$72,115,432	\$1,073	\$111,877,350	\$1,665	\$3,901,160	\$58	\$187,893,942	\$2,797	1.522574	7
EAST CARROLL	2,607	\$1,097,009	\$421	\$896,975	\$344	\$76,135	\$29	\$2,070,119	\$794	0.432299	63
EAST FELICIANA	3,696	\$2,232,477	\$604	\$2,040,480	\$552	\$79,376	\$21	\$4,352,333	\$1,178	0.641094	43
EVANGELINE	8,957	\$4,206,384	\$470	\$4,402,817	\$492	\$234,614	\$26	\$8,843,815	\$987	0.537535	53
FRANKLIN	5,326	\$1,665,028	\$313	\$3,152,754	\$592	\$178,834	\$34	\$4,996,616	\$938	0.510750	58
GRANT	5,213	\$1,116,588	\$214	\$1,385,522	\$266	\$363,307	\$70	\$2,865,417	\$550	0.299249	66
IBERIA	20,018	\$8,886,587	\$444	\$17,535,413	\$876	\$645,741	\$32	\$27,067,741	\$1,352	0.736143	33
IBERVILLE	6,931	\$10,480,866	\$1,512	\$10,217,215	\$1,474	\$179,180	\$26	\$20,877,261	\$3,012	1.639869	5
JACKSON	3,630	\$2,029,457	\$559	\$2,650,989	\$730	\$101,671	\$28	\$4,782,117	\$1,317	0.717208	34
JEFFERSON	69,734	\$76,087,649	\$1,091	\$130,122,413	\$1,866	\$2,033,562	\$29	\$208,243,624	\$2,986	1.625768	6
JEFFERSON DAVIS	8,233	\$3,805,490	\$462	\$6,092,435	\$740	\$305,832	\$37	\$10,203,757	\$1,239	0.674733	37
LAFAYETTE	37,669	\$26,100,330	\$693	\$63,077,204	\$1,675	\$2,188,507	\$58	\$91,366,041	\$2,426	1.320481	10
LAFOURCHE	20,041	\$12,247,903	\$611	\$16,594,191	\$828	\$1,256,134	\$63	\$30,098,228	\$1,502	0.817621	28
LASALLE	3,521	\$1,601,041	\$455	\$2,480,582	\$705	\$71,122	\$20	\$4,152,745	\$1,179	0.642095	41
LINCOLN	8,759	\$5,766,730	\$658	\$8,611,335	\$983	\$277,291	\$32	\$14,655,356	\$1,673	0.910906	24
LIVINGSTON	24,889	\$5,631,156	\$226	\$12,764,637	\$513	\$707,869	\$28	\$19,103,662	\$768	0.417867	64
MADISON	3,464	\$1,735,814	\$501	\$1,629,495	\$470	\$69,005	\$20	\$3,434,314	\$991	0.539751	51
MOREHOUSE	7,498	\$4,221,742	\$563	\$5,008,946	\$668	\$295,834	\$39	\$9,526,522	\$1,271	0.691703	36
NATCHITOCHE	9,100	\$4,420,366	\$486	\$7,823,519	\$860	\$486,791	\$53	\$12,730,676	\$1,399	0.761627	32
ORLEANS	94,777	\$72,384,896	\$764	\$110,327,291	\$1,164	\$3,358,797	\$35	\$186,070,984	\$1,963	1.068825	16
OUACHITA	22,937	\$11,306,286	\$493	\$17,257,830	\$752	\$776,833	\$34	\$29,340,949	\$1,279	0.696417	35
PLAQUEMINES	6,575	\$18,778,940	\$2,856	\$10,334,125	\$1,572	\$149,852	\$23	\$29,262,917	\$4,451	2.422995	2
POINTE COUPEE	5,005	\$8,043,664	\$1,607	\$4,760,587	\$951	\$161,239	\$32	\$12,965,490	\$2,591	1.410316	9
RAPIDES	30,308	\$16,365,292	\$540	\$33,670,942	\$1,111	\$1,110,582	\$37	\$51,146,816	\$1,688	0.918740	22
RED RIVER	2,560	\$1,073,305	\$419	\$1,051,677	\$411	\$84,522	\$19	\$2,173,504	\$849	0.462220	61
RICHLAND	5,269	\$2,198,847	\$417	\$2,840,640	\$539	\$246,119	\$47	\$5,285,606	\$1,003	0.546131	50
SABINE	6,084	\$2,755,036	\$453	\$3,638,269	\$598	\$161,290	\$27	\$6,554,595	\$1,077	0.585627	47
ST. BERNARD	11,429	\$8,225,284	\$720	\$12,045,250	\$1,054	\$357,711	\$31	\$20,628,245	\$1,805	0.982617	18
ST. CHARLES	12,551	\$25,977,360	\$2,070	\$16,597,802	\$1,322	\$287,028	\$23	\$42,862,190	\$3,415	1.859203	3
ST. HELENA	2,173	\$1,213,279	\$558	\$852,331	\$392	\$31,084	\$14	\$2,096,694	\$965	0.525296	54
ST. JAMES	5,532	\$9,102,603	\$1,645	\$7,958,755	\$1,439	\$90,522	\$16	\$17,151,880	\$3,100	1.687952	4
ST. JOHN THE BAPTIST	9,228	\$6,571,679	\$712	\$10,523,382	\$1,140	\$213,370	\$23	\$17,308,431	\$1,876	1.021129	17
ST. LANDRY	21,376	\$10,205,871	\$477	\$11,694,774	\$547	\$668,487	\$31	\$22,569,132	\$1,056	0.574806	48
ST. MARTIN	11,528	\$4,523,168	\$392	\$6,441,120	\$559	\$645,635	\$56	\$11,609,923	\$1,007	0.548287	49
ST. MARY	14,098	\$10,080,312	\$715	\$11,977,202	\$850	\$576,051	\$41	\$22,633,565	\$1,605	0.874033	26
ST. TAMMANY	44,517	\$21,704,356	\$488	\$44,403,996	\$997	\$1,802,063	\$40	\$67,910,415	\$1,525	0.830501	27
TANGIPAHOA	24,074	\$8,748,533	\$363	\$19,502,515	\$810	\$108,021	\$4	\$28,359,069	\$1,178	0.641322	42
TENSAS	1,652	\$1,561,638	\$945	\$691,539	\$419	\$65,333	\$40	\$2,318,510	\$1,403	0.764066	31
TERREBONNE	26,645	\$14,759,553	\$554	\$28,139,689	\$1,056	\$519,364	\$19	\$43,418,606	\$1,630	0.887137	25
UNION	4,968	\$2,567,814	\$517	\$2,945,785	\$593	\$163,761	\$33	\$5,677,360	\$1,143	0.622153	45
VERMILION	11,825	\$7,503,328	\$635	\$9,870,368	\$835	\$3,218,053	\$272	\$20,591,749	\$1,741	0.948030	20
VERNON	12,929	\$3,299,295	\$255	\$7,241,103	\$560	\$487,184	\$38	\$11,027,582	\$853	0.464349	60
WASHINGTON	6,777	\$1,952,412	\$288	\$2,949,107	\$435	\$146,703	\$22	\$5,048,222	\$745	0.405541	65
WEBSTER	9,947	\$4,679,144	\$470	\$8,792,033	\$884	\$580,382	\$58	\$14,051,559	\$1,413	0.769064	30
WEST BATON ROUGE	5,226	\$6,816,538	\$1,304	\$7,217,735	\$1,381	\$137,256	\$26	\$14,171,529	\$2,712	1.476315	8
WEST CARROLL	3,600	\$1,401,285	\$389	\$1,601,194	\$445	\$117,485	\$33	\$3,119,964	\$867	0.471824	59
WEST FELICIANA	3,325	\$12,040,748	\$3,621	\$3,051,246	\$918	\$60,430	\$18	\$15,152,424	\$4,557	2.480970	1
WINN	4,064	\$1,848,192	\$455	\$2,862,744	\$704	\$310,667	\$76	\$5,021,603	\$1,236	0.672697	38
CITY OF MONROE	13,355	\$10,994,751	\$823	\$18,212,480	\$1,364	\$336,416	\$25	\$29,543,647	\$2,212	1.204347	13
CITY OF BOGALUSA	4,947	\$1,713,255	\$346	\$3,750,540	\$758	\$252,406	\$51	\$5,716,201	\$1,155	0.629067	44
STATE TOTAL	970,072	\$694,542,495	\$716	\$1,049,407,942	\$1,082	\$37,911,746	\$39	\$1,781,862,183	\$1,837	1.000000	

TABLE 6 -- 2001-2002 MFP LOCAL WEALTH FACTOR

School System	ACTUAL REVENUES (INCLUDING DEBT)	LOCAL EFFORT INDEX		
		PER PUPIL	EFFORT INDEX	RANK
		(12)	(13)	(14)
ACADIA	\$10,477,591	\$780	0.643128	62
ALLEN	\$6,368,402	\$1,102	1.112502	19
ASCENSION	\$51,502,065	\$2,605	1.161680	11
ASSUMPTION	\$7,106,732	\$1,137	1.209914	10
AVOYELLES	\$6,258,646	\$704	0.750546	56
BEAUREGARD	\$12,772,406	\$1,610	1.131264	16
BIENVILLE	\$8,146,830	\$2,185	1.033938	26
BOSSIER	\$39,682,381	\$1,680	0.961909	39
CADDO	\$123,862,224	\$2,111	1.246691	8
CALCASIEU	\$91,274,865	\$2,189	1.018347	31
CALDWELL	\$2,183,038	\$827	0.993822	32
CAMERON	\$8,516,988	\$3,027	1.335102	4
CATAHOULA	\$2,636,007	\$996	1.061050	22
CLAIBORNE	\$4,376,928	\$1,046	0.863156	48
CONCORDIA	\$6,885,442	\$1,296	1.151562	13
DESOTO	\$15,129,963	\$2,172	1.290013	6
EAST BATON ROUGE	\$202,087,964	\$3,008	1.075542	20
EAST CARROLL	\$1,836,930	\$705	0.887351	47
EAST FELICIANA	\$4,096,247	\$1,108	0.941159	42
EVANGELINE	\$5,810,601	\$649	0.657025	60
FRANKLIN	\$3,327,979	\$625	0.666048	59
GRANT	\$2,626,540	\$504	0.916623	43
IBERIA	\$27,871,207	\$1,392	1.029686	27
IBERVILLE	\$19,714,241	\$2,844	0.944292	41
JACKSON	\$6,109,159	\$1,683	1.277496	7
JEFFERSON	\$167,604,385	\$2,403	0.804846	50
JEFFERSON DAVIS	\$10,400,662	\$1,263	1.019300	30
LAFAYETTE	\$75,329,503	\$2,000	0.824477	49
LAFOURCHE	\$32,135,639	\$1,603	1.067691	21
LASALLE	\$4,636,794	\$1,317	1.116566	18
LINCOLN	\$16,881,603	\$1,927	1.151902	12
LIVINGSTON	\$25,049,863	\$1,006	1.311263	5
MADISON	\$1,819,151	\$525	0.529700	66
MOREHOUSE	\$7,196,948	\$960	0.755466	55
NATCHITOCHE	\$12,166,609	\$1,337	0.955689	40
ORLEANS	\$179,970,607	\$1,899	0.967213	38
OUACHITA	\$42,755,583	\$1,864	1.457192	2
PLAQUEMINES	\$18,510,009	\$2,815	0.632542	63
POINTE COUPEE	\$9,237,078	\$1,846	0.712435	57
RAPIDES	\$54,102,897	\$1,785	1.057793	24
RED RIVER	\$3,391,786	\$1,325	1.560529	1
RICHLAND	\$5,234,512	\$993	0.990330	33
SABINE	\$6,407,512	\$1,053	0.977556	35
ST. BERNARD	\$23,178,497	\$2,028	1.123630	17
ST. CHARLES	\$52,701,846	\$4,199	1.229567	9
ST. HELENA	\$1,463,869	\$674	0.698180	58
ST. JAMES	\$17,575,042	\$3,177	1.024674	28
ST. JOHN THE BAPTIST	\$19,594,703	\$2,123	1.132094	15
ST. LANDRY	\$20,576,663	\$963	0.911718	44
ST. MARTIN	\$11,867,802	\$1,029	1.022212	29
ST. MARY	\$22,060,820	\$1,565	0.974692	36
ST. TAMMANY	\$95,226,203	\$2,139	1.402238	3
TANGIPAHOA	\$25,322,485	\$1,052	0.892920	45
TENSAS	\$1,798,680	\$1,089	0.775790	51
TERREBONNE	\$38,536,563	\$1,446	0.887562	46
UNION	\$3,072,251	\$618	0.541141	65
VERMILION	\$15,869,828	\$1,342	0.770692	53
VERNON	\$11,666,284	\$902	1.057918	23
WASHINGTON	\$4,953,016	\$731	0.981139	34
WEBSTER	\$14,678,241	\$1,476	1.044604	25
WEST BATON ROUGE	\$13,718,632	\$2,625	0.968039	37
WEST CARROLL	\$1,729,425	\$480	0.554312	64
WEST FELICIANA	\$9,925,564	\$2,985	0.655047	61
WINN	\$5,724,444	\$1,409	1.139961	14
CITY OF MONROE	\$22,805,094	\$1,708	0.771913	52
CITY OF BOGALUSA	\$4,321,817	\$874	0.756060	54
STATE TOTAL	\$1,781,860,271	\$1,837	1.00	

TABLE 7 -- 2000-2001 LOCAL SALES AND PROPERTY TAX REVENUES

School System	2000 ASSESSED PROPERTY VALUE		NET ASSESSED TAXABLE PROPERTY
	TOTAL ASSESSED PROPERTY VALUE	ASSESSED HOMESTEAD EXEMPTION	
	(1)	(2)	
ACADIA	\$190,744,750	\$52,190,290	\$138,554,460
ALLEN	\$79,414,760	\$20,148,900	\$59,265,860
ASCENSION	\$490,043,860	\$105,154,410	\$384,889,450
ASSUMPTION	\$87,808,885	\$23,871,571	\$63,937,314
AVOYELLES	\$104,515,080	\$41,288,650	\$63,226,430
BEAUREGARD	\$154,006,424	\$35,550,686	\$118,455,738
BIENVILLE	\$127,454,230	\$11,652,540	\$115,801,690
BOSSIER	\$450,641,960	\$119,849,120	\$330,792,840
CADDO	\$1,131,885,010	\$293,890,560	\$837,994,450
CALCASIEU	\$1,026,152,610	\$227,443,330	\$798,709,280
CALDWELL	\$33,688,291	\$10,022,075	\$23,666,216
CAMERON	\$139,366,621	\$10,605,744	\$128,760,877
CATAHOULA	\$38,596,810	\$11,263,680	\$27,333,130
CLAIBORNE	\$80,918,640	\$16,575,330	\$64,343,310
CONCORDIA	\$95,701,490	\$22,647,390	\$73,054,100
DEOTO	\$197,415,372	\$28,493,946	\$168,921,426
EAST BATON ROUGE	\$2,324,089,310	\$557,463,500	\$1,766,625,810
EAST CARROLL	\$32,621,786	\$5,748,135	\$26,873,651
EAST FELICIANA	\$79,803,420	\$25,113,990	\$54,689,430
EVANGELINE	\$137,998,310	\$34,953,700	\$103,044,610
FRANKLIN	\$62,418,604	\$21,630,100	\$40,788,504
GRANT	\$45,910,828	\$18,557,556	\$27,353,272
IBERIA	\$300,849,170	\$83,152,703	\$217,696,467
IBERVILLE	\$293,987,178	\$37,235,350	\$256,751,828
JACKSON	\$64,585,430	\$14,869,430	\$49,716,000
JEFFERSON	\$2,613,660,801	\$749,726,810	\$1,863,933,991
JEFFERSON DAVIS	\$124,288,670	\$31,064,835	\$93,223,835
LAFAYETTE	\$879,927,716	\$240,542,846	\$639,384,870
LAFOURCHE	\$422,875,040	\$122,835,770	\$300,039,270
LASALLE	\$53,575,181	\$14,354,161	\$39,221,020
LINCOLN	\$183,521,030	\$42,252,330	\$141,268,700
LIVINGSTON	\$271,769,720	\$133,822,190	\$137,947,530
MADISON	\$52,192,720	\$9,670,137	\$42,522,583
MOREHOUSE	\$132,853,870	\$29,433,030	\$103,420,840
NATCHITOCHE	\$146,473,830	\$38,187,270	\$108,286,560
ORLEANS	\$2,248,022,196	\$474,795,273	\$1,773,226,923
OUACHITA	\$392,328,530	\$115,356,241	\$276,972,289
PLAQUEMINES	\$489,840,320	\$29,808,955	\$460,031,365
POINTE COUPEE	\$227,736,619	\$30,689,424	\$197,047,195
RAPIDES	\$540,050,308	\$139,146,550	\$400,903,758
RED RIVER	\$34,949,490	\$8,656,520	\$26,292,970
RICHLAND	\$75,069,210	\$21,203,630	\$53,865,580
SABINE	\$92,292,220	\$24,801,570	\$67,490,650
ST. BERNARD	\$310,696,599	\$109,200,217	\$201,496,382
ST. CHARLES	\$710,902,953	\$74,530,508	\$636,372,445
ST. HELENA	\$42,224,600	\$12,502,660	\$29,721,940
ST. JAMES	\$251,541,406	\$28,553,165	\$222,988,241
ST. JOHN THE BAPTIST	\$223,938,104	\$62,950,401	\$160,987,703
ST. LANDRY	\$337,354,620	\$87,339,400	\$250,015,220
ST. MARTIN	\$165,504,216	\$54,699,293	\$110,804,923
ST. MARY	\$303,104,315	\$56,164,934	\$246,939,381
ST. TAMMANY	\$871,483,563	\$339,787,718	\$531,695,845
TANGIPAHOA	\$342,511,374	\$128,196,848	\$214,314,526
TENSAS	\$44,511,513	\$6,255,755	\$38,255,758
TERREBONNE	\$493,424,250	\$131,856,605	\$361,567,645
UNION	\$87,933,550	\$25,029,300	\$62,904,250
VERMILION	\$245,410,220	\$61,599,730	\$183,810,490
VERNON	\$113,523,380	\$32,699,910	\$80,823,470
WASHINGTON	\$76,807,480	\$28,978,860	\$47,828,620
WEBSTER	\$156,235,400	\$41,609,500	\$114,625,900
WEST BATON ROUGE	\$196,312,690	\$29,326,630	\$166,986,060
WEST CARROLL	\$47,896,820	\$13,569,275	\$34,327,545
WEST FELICIANA	\$306,673,579	\$11,709,037	\$294,964,542
WINN	\$59,311,301	\$14,035,790	\$45,275,511
CITY OF MONROE	\$312,380,783	\$43,040,211	\$269,340,572
CITY OF BOGALUSA	\$60,806,640	\$18,836,710	\$41,969,930
STATE TOTAL	\$22,512,535,656	\$5,498,192,685	\$17,014,342,971

TABLE 7 -- 2000-2001 LOCAL SALES AND PROPERTY TAX REVENUES

School System	AD VALOREM CONSTITUTIONAL TAX		AD VALOREM RENEWABLE TAXES						TOTAL AD VALOREM TAXES (NON DEBT)
	PARISH MILL RATE	PARISH REVENUE AMOUNT	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST. MILL LOW	DIST. MILL HIGH	# OF DIST.	DIST. REVENUE AMOUNT	
	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	
ACADIA	5.14	\$679,708	20.03	\$2,649,032	0.00	13.45	1.00	\$116,188	\$3,444,928
ALLEN	4.26	\$227,808	5.13	\$274,334	12.37	68.22	6.00	\$1,053,412	\$1,555,554
ASCENSION	3.52	\$1,363,525	33.27	\$12,857,409	0.00	0.00	0.00	\$0	\$14,220,934
ASSUMPTION	5.51	\$344,717	33.98	\$2,125,964	0.00	0.00	0.00	\$0	\$2,470,681
AVOYELLES	3.46	\$218,512	5.00	\$631,684	0.00	0.00	0.00	\$0	\$850,196
BEAUREGARD	4.30	\$611,718	27.05	\$3,026,957	0.00	0.00	0.00	\$0	\$3,638,675
BIENVILLE	6.03	\$677,327	26.36	\$2,981,979	0.00	0.00	0.00	\$0	\$3,659,306
BOSSIER	4.22	\$1,281,102	45.72	\$13,842,604	0.00	0.00	0.00	\$0	\$15,123,706
CADDO	9.25	\$7,550,656	67.08	\$54,757,832	0.00	0.00	0.00	\$0	\$62,308,488
CALCASIEU	5.82	\$4,549,312	13.74	\$10,740,229	0.00	0.00	0.00	\$0	\$15,289,541
CALDWELL	5.12	\$117,072	31.34	\$716,611	0.00	0.00	0.00	\$0	\$833,683
CAMERON	4.64	\$629,794	46.08	\$6,257,038	0.00	0.00	0.00	\$0	\$6,886,832
CATAHOULA	4.29	\$115,452	12.75	\$343,090	4.79	5.29	4.00	\$114,569	\$573,111
CLAIBORNE	6.29	\$405,507	12.22	\$757,189	4.06	12.66	5.00	\$429,684	\$1,592,380
CONCORDIA	3.08	\$1,222,711	24.43	\$2,386,540	0.00	0.00	0.00	\$0	\$3,609,251
DESOTO	4.49	\$752,326	43.07	\$7,215,610	0.00	0.00	0.00	\$0	\$7,967,936
EAST BATON ROUGE	5.25	\$9,091,617	38.20	\$66,153,044	0.00	0.00	0.00	\$0	\$75,244,661
EAST CARROLL	5.79	\$138,395	6.01	\$143,869	0.00	0.00	0.00	\$0	\$282,264
EAST FELICIANA	3.34	\$162,538	15.51	\$754,778	0.00	0.00	0.00	\$0	\$917,316
EVANGELINE	4.56	\$453,768	10.15	\$1,009,914	2.08	12.22	3.00	\$1,360,563	\$2,824,245
FRANKLIN	4.31	\$166,256	9.49	\$365,886	0.00	0.00	1.00	\$18,579	\$550,721
GRANT	5.93	\$162,995	24.12	\$663,071	2.66	16.12	7.00	\$239,052	\$1,065,118
IBERIA	5.59	\$1,201,742	7.79	\$1,674,812	0.00	0.00	0.00	\$0	\$2,876,554
IBERVILLE	3.93	\$991,750	24.34	\$6,141,571	0.00	0.00	0.00	\$0	\$7,133,321
JACKSON	4.90	\$291,535	13.70	\$1,021,629	0.00	0.00	0.00	\$0	\$1,313,164
JEFFERSON	2.60	\$4,718,483	9.84	\$17,827,667	0.00	0.00	0.00	\$0	\$22,546,150
JEFFERSON DAVIS	6.48	\$570,541	10.77	\$948,258	4.02	21.45	7.00	\$1,063,613	\$2,582,412
LAFAYETTE	4.59	\$2,822,535	28.97	\$17,826,087	0.00	0.00	0.00	\$0	\$20,648,622
LAFOURCHE	3.93	\$1,153,155	21.99	\$6,447,792	0.00	0.00	0.00	\$0	\$7,600,947
LASALLE	5.19	\$186,498	45.39	\$1,653,260	0.00	0.00	0.00	\$0	\$1,839,758
LINCOLN	4.99	\$656,405	32.37	\$4,248,624	2.75	3.33	3.00	\$369,100	\$5,274,129
LIVINGSTON	3.29	\$455,556	19.18	\$2,655,809	0.00	0.00	0.00	\$0	\$3,111,365
MADISON	4.76	\$203,578	4.76	\$203,578	0.00	0.00	0.00	\$0	\$407,156
MOREHOUSE	5.57	\$530,300	23.29	\$2,217,260	5.00	5.00	1.00	\$25,302	\$2,772,862
NATCHITOCHE	4.65	\$491,598	7.00	\$740,040	6.98	7.00	5.00	\$750,245	\$1,981,883
ORLEANS	27.65	\$43,965,614	14.26	\$28,371,224	0.00	0.00	7.00	\$0	\$72,336,838
OUACHITA	5.17	\$1,349,907	24.09	\$6,289,932	0.00	0.00	0.00	\$0	\$7,639,839
PLAQUEMINES	6.03	\$2,624,933	7.47	\$3,251,752	0.00	0.00	0.00	\$0	\$5,876,685
POINTE COUPEE	4.54	\$880,595	11.96	\$2,323,461	0.00	0.00	0.00	\$0	\$3,204,056
RAPIDES	4.77	\$1,882,999	20.93	\$8,263,954	3.04	24.15	13.00	\$3,672,886	\$13,819,839
RED RIVER	4.58	\$120,422	36.62	\$962,848	0.00	0.00	0.00	\$0	\$1,083,270
RICHLAND	6.42	\$325,697	6.87	\$348,620	0.00	0.00	3.00	\$0	\$674,317
SABINE	4.74	\$313,859	8.00	\$529,720	7.44	12.20	7.00	\$555,143	\$1,398,722
ST. BERNARD	3.75	\$744,886	31.25	\$6,207,384	0.00	0.00	0.00	\$0	\$6,952,270
ST. CHARLES	4.07	\$2,574,331	44.16	\$27,257,076	0.00	0.00	0.00	\$0	\$29,831,407
ST. HELENA	3.38	\$95,448	14.48	\$400,710	0.00	0.00	6.00	\$0	\$496,158
ST. JAMES	4.02	\$923,192	24.04	\$5,648,800	0.00	0.00	0.00	\$0	\$6,571,992
ST. JOHN THE BAPTIST	3.87	\$587,004	18.60	\$2,820,074	0.00	0.00	0.00	\$0	\$3,407,078
ST. LANDRY	4.50	\$1,009,761	16.15	\$3,664,595	0.00	0.00	0.00	\$0	\$4,674,356
ST. MARTIN	3.14	\$324,156	12.00	\$1,238,160	0.00	0.00	0.00	\$0	\$1,562,316
ST. MARY	9.01	\$2,113,867	11.92	\$2,796,624	10.87	14.21	3.00	\$2,970,692	\$7,881,183
ST. TAMMANY	4.47	\$2,290,333	56.73	\$29,067,495	0.00	0.00	0.00	\$0	\$31,357,828
TANGIPAHOA	4.06	\$861,181	0.00	\$0	0.00	3.00	1.00	\$368,640	\$1,229,821
TENSAS	3.94	\$151,373	26.36	\$1,012,024	0.00	0.00	0.00	\$0	\$1,163,397
TERREBONNE	3.86	\$1,307,507	5.41	\$1,832,542	0.00	0.00	0.00	\$0	\$3,140,049
UNION	3.27	\$195,408	2.98	\$178,069	1.52	1.72	9.00	\$93,224	\$466,701
VERMILION	4.40	\$780,971	35.00	\$6,211,310	0.00	0.00	0.00	\$0	\$6,992,281
VERNON	3.70	\$294,192	7.17	\$583,816	12.59	14.53	9.00	\$1,080,266	\$1,958,274
WASHINGTON	3.91	\$165,981	15.07	\$639,726	5.12	5.12	1.00	\$13,360	\$819,067
WEBSTER	5.77	\$654,583	13.92	\$2,055,616	0.00	0.00	0.00	\$0	\$2,710,199
WEST BATON ROUGE	4.39	\$721,217	15.00	\$2,464,291	0.00	0.00	0.00	\$0	\$3,185,508
WEST CARROLL	6.34	\$182,254	17.42	\$500,766	5.00	5.00	1.00	\$49,143	\$732,163
WEST FELICIANA	4.46	\$1,251,278	14.75	\$4,138,190	0.00	0.00	0.00	\$0	\$5,389,468
WINN	4.66	\$205,942	16.28	\$722,282	3.00	3.00	1.00	\$87,333	\$1,015,557
CITY OF MONROE	6.44	\$1,658,113	20.25	\$5,290,822	0.00	0.00	0.00	\$0	\$6,948,935
CITY OF BOGALUSA	6.44	\$253,715	44.38	\$1,754,960	0.00	0.00	0.00	\$0	\$2,008,675
STATE TOTAL		\$116,007,211		\$411,087,894				\$14,430,994	\$541,526,099

TABLE 7 -- 2000-2001 LOCAL SALES AND PROPERTY TAX REVENUES

School System	DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST MILL LOW	DIST MILL HIGH	# OF DIST.	DIST REVENUE AMOUNT	
	(13)	(14)	(15)	(16)	(17)	(18)	
ACADIA	0.00	\$0	0.00	34.00	5	\$1,001,758	\$1,001,758
ALLEN	0.00	\$0	9.50	36.60	6	\$1,190,775	\$1,190,775
ASCENSION	15.08	\$5,845,004	0.00	0.00	0	\$0	\$5,845,004
ASSUMPTION	4.00	\$250,317	0.00	0.00	0	\$0	\$250,317
AVOYELLES	5.00	\$0	9.00	20.00	9	\$609,836	\$609,836
BEAUREGARD	17.80	\$2,068,435	0.00	0.00	0	\$0	\$2,068,435
BIENVILLE	0.00	\$0	4.00	59.00	7	\$1,037,421	\$1,037,421
BOSSIER	0.00	\$0	5.20	5.20	1	\$1,587,628	\$1,587,628
CADDO	9.30	\$7,454,321	0.00	0.00	0	\$0	\$7,454,321
CALCASIEU	0.00	\$0	9.20	55.50	10	\$13,419,804	\$13,419,804
CALDWELL	0.00	\$5,684	0.00	0.00	0	\$0	\$5,684
CAMERON	0.00	\$0	7.00	22.00	2	\$802,680	\$802,680
CATAHOULA	0.00	\$0	10.00	42.00	4	\$568,412	\$568,412
CLAIBORNE	0.00	\$0	4.04	9.64	2	\$115,738	\$115,738
CONCORDIA	0.00	\$0	0.00	0.00	0	\$0	\$0
DESOTO	0.00	\$0	9.00	35.00	5	\$1,883,090	\$1,883,090
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	17.61	\$857,269	0.00	0.00	0	\$0	\$857,269
EVANGELINE	0.00	\$0	7.00	16.25	2	\$332,612	\$332,612
FRANKLIN	0.00	\$0	0.00	0.00	0	\$0	\$0
GRANT	0.00	\$0	16.00	32.00	3	\$436,839	\$436,839
IBERIA	23.84	\$5,079,227	0.00	0.00	0	\$0	\$5,079,227
IBERVILLE	12.00	\$3,026,603	0.00	0.00	0	\$0	\$3,026,603
JACKSON	0.00	\$0	11.00	26.50	4	\$324,562	\$324,562
JEFFERSON	0.00	\$33,010	0.00	0.00	0	\$0	\$33,010
JEFFERSON DAVIS	0.00	\$0	8.00	28.00	4	\$817,434	\$817,434
LAFAYETTE	0.80	\$505,667	0.00	0.00	0	\$0	\$505,667
LAFORCHE	17.20	\$5,043,183	0.00	0.00	0	\$0	\$5,043,183
LASALLE	0.00	\$0	0.00	0.00	0	\$0	\$0
LINCOLN	0.00	\$0	15.00	25.00	3	\$1,867,177	\$1,867,177
LIVINGSTON	0.00	\$0	10.57	50.17	10	\$3,696,787	\$3,696,787
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	\$3,249,980	\$3,249,980
ORLEANS	10.79	\$13,345,886	0.00	0.00	7	\$0	\$13,345,886
OUACHITA	0.00	\$0	18.50	30.40	2	\$5,891,939	\$5,891,939
PLAQUEMINES	2.60	\$1,127,291	0.00	0.00	0	\$0	\$1,127,291
POINTE COUPEE	0.00	\$0	2.56	12.28	2	\$640,369	\$640,369
RAPIDES	0.00	\$0	5.00	86.00	12	\$11,421,700	\$11,421,700
RED RIVER	42.00	\$1,104,305	0.00	0.00	0	\$0	\$1,104,305
RICHLAND	0.00	\$0	30.00	54.00	3	\$1,379,789	\$1,379,789
SABINE	0.00	\$0	5.00	52.00	7	\$1,848,927	\$1,848,927
ST. BERNARD	13.25	\$2,631,978	0.00	0.00	0	\$0	\$2,631,978
ST. CHARLES	6.86	\$4,344,068	0.00	0.00	0	\$0	\$4,344,068
ST. HELENA	0.00	\$0	0.00	0.00	6	\$0	\$0
ST. JAMES	10.00	\$2,166,643	0.00	0.00	0	\$0	\$2,166,643
ST. JOHN THE BAPTIST	24.12	\$3,658,429	0.00	0.00	0	\$0	\$3,658,429
ST. LANDRY	10.50	\$2,382,420	0.00	0.00	0	\$0	\$2,382,420
ST. MARTIN	24.00	\$2,581,697	0.00	0.00	0	\$0	\$2,581,697
ST. MARY	0.00	\$0	7.50	30.00	2	\$2,087,046	\$2,087,046
ST. TAMMANY	25.90	\$13,270,712	0.00	0.00	0	\$0	\$13,270,712
TANGIPAHOA	0.00	\$0	1.00	34.00	8	\$2,553,308	\$2,553,308
TENSAS	0.00	\$0	0.00	0.00	0	\$0	\$0
TERREBONNE	9.47	\$2,717,505	0.00	0.00	0	\$0	\$2,717,505
UNION	7.00	\$418,585	0.00	0.00	0	\$0	\$418,585
VERMILION	1.33	\$236,215	0.00	0.00	0	\$0	\$236,215
VERNON	0.00	\$0	3.50	70.00	9	\$1,263,570	\$1,263,570
WASHINGTON	0.00	\$0	18.00	42.00	2	\$746,469	\$746,469
WEBSTER	0.00	\$0	20.50	98.23	7	\$1,726,085	\$1,726,085
WEST BATON ROUGE	15.00	\$2,464,291	0.00	0.00	0	\$0	\$2,464,291
WEST CARROLL	0.00	\$0	0.00	0.00	0	\$0	\$0
WEST FELICIANA	4.00	\$1,122,648	0.00	0.00	0	\$0	\$1,122,648
WINN	0.00	\$0	28.00	41.00	4	\$1,252,347	\$1,252,347
CITY OF MONROE	21.25	\$5,512,886	0.00	0.00	0	\$0	\$5,512,886
CITY OF BOGALUSA	0.00	\$0	0.00	0.00	0	\$0	\$0
STATE TOTAL		\$89,254,279				\$63,754,082	\$153,008,361

TABLE 7 -- 2000-2001 LOCAL SALES AND PROPERTY TAX REVENUES

School System	SUMMARY OF ADVALOREM TAXES						TOTAL ALL AD VALOREM REV. INCL. DEBT	SALES TAXES			TOTAL SALES TAX REVENUE
	PARISHWIDE MILLAGE INCL. DEBT	REVENUE PARISHWIDE INCL. DEBT	REVENUE DISTRICT INCL. DEBT	TOTAL AVG. MILL RATE (DEBT)	TOTAL AVG. MILL RATE (NON DEBT)	TOTAL AVG. MILL RATE INCLUDING DEBT		COMBINED SALES PERCENT	SALES REVENUE (NON DEBT)	SALES REVENUE (DEBT)	
	(20)	(21)	(22)	(23)	(24)	(25)		(27)	(28)	(29)	
ACADIA	25.17	\$3,328,740	\$1,117,946	7.23	24.86	32.09	\$4,446,686	1.00%	\$5,615,506	\$0	\$5,615,506
ALLEN	9.39	\$502,142	\$2,244,187	20.09	26.25	46.34	\$2,746,329	2.00%	\$3,522,058	\$0	\$3,522,058
ASCENSION	51.87	\$20,065,938	\$0	15.19	36.95	52.13	\$20,065,938	2.00%	\$31,262,503	\$0	\$31,262,503
ASSUMPTION	43.49	\$2,720,998	\$0	3.92	38.64	42.56	\$2,720,998	2.50%	\$3,299,952	\$824,973	\$4,124,925
AVOYELLES	13.46	\$850,196	\$609,836	9.65	13.45	23.09	\$1,460,032	1.50%	\$4,118,214	\$378,300	\$4,496,514
BEAUREGARD	49.15	\$5,707,110	\$0	17.46	30.72	48.18	\$5,707,110	2.00%	\$6,782,231	\$0	\$6,782,231
BIENVILLE	32.39	\$3,659,306	\$1,037,421	8.96	31.60	40.56	\$4,696,727	2.00%	\$3,309,149	\$0	\$3,309,149
BOSSIER	49.94	\$15,123,706	\$1,587,628	4.80	45.72	50.52	\$16,711,334	1.50%	\$22,404,446	\$0	\$22,404,446
CADDO	85.63	\$69,762,809	\$0	8.90	74.35	83.25	\$69,762,809	1.50%	\$51,775,585	\$0	\$51,775,585
CALCASIEU	19.56	\$15,289,541	\$13,419,804	16.80	19.14	35.95	\$28,709,345	2.00%	\$61,543,820	\$0	\$61,543,820
CALDWELL	36.46	\$839,367	\$0	0.24	35.23	35.47	\$839,367	2.00%	\$1,256,961	\$0	\$1,256,961
CAMERON	50.72	\$6,886,832	\$802,680	6.23	53.49	59.72	\$7,689,512	0.00%	\$0	\$0	\$0
CATAHOULA	17.04	\$458,542	\$682,981	20.80	20.97	41.76	\$1,141,523	2.00%	\$1,398,981	\$0	\$1,398,981
CLAIBORNE	18.51	\$1,162,696	\$545,422	1.80	24.75	26.55	\$1,708,118	2.00%	\$2,494,549	\$0	\$2,494,549
CONCORDIA	27.51	\$3,609,251	\$0	0.00	49.41	49.41	\$3,609,251	2.00%	\$3,100,950	\$0	\$3,100,950
DESOTO	47.56	\$7,967,936	\$1,883,090	11.15	47.17	58.32	\$9,851,026	2.00%	\$3,934,651	\$1,020,424	\$4,955,075
EAST BATON ROUGE	43.45	\$75,244,661	\$0	0.00	42.59	42.59	\$75,244,661	2.00%	\$122,942,143	\$0	\$122,942,143
EAST CARROLL	11.80	\$282,264	\$0	0.00	10.50	10.50	\$282,264	3.00%	\$1,478,531	\$0	\$1,478,531
EAST FELICIANA	36.46	\$1,774,585	\$0	15.68	16.77	32.45	\$1,774,585	2.00%	\$1,122,495	\$1,119,791	\$2,242,286
EVANGELINE	14.71	\$1,463,682	\$1,693,175	3.23	27.41	30.64	\$3,156,857	1.00%	\$2,419,130	\$0	\$2,419,130
FRANKLIN	13.80	\$532,142	\$18,579	0.00	13.50	13.50	\$550,721	1.50%	\$2,598,424	\$0	\$2,598,424
GRANT	30.05	\$826,066	\$675,891	15.97	38.94	54.91	\$1,501,957	1.00%	\$761,276	\$0	\$761,276
IBERIA	37.22	\$7,955,781	\$0	23.33	13.21	36.55	\$7,955,781	2.00%	\$18,640,252	\$629,433	\$19,269,685
IBERVILLE	40.27	\$10,159,924	\$0	11.79	27.78	39.57	\$10,159,924	1.67%	\$9,375,137	\$0	\$9,375,137
JACKSON	18.60	\$1,313,164	\$324,562	6.53	26.41	32.94	\$1,637,726	3.00%	\$4,369,762	\$0	\$4,369,762
JEFFERSON	12.44	\$22,579,160	\$0	0.02	12.10	12.11	\$22,579,160	2.00%	\$142,991,663	\$0	\$142,991,663
JEFFERSON DAVIS	17.25	\$1,518,799	\$1,881,047	8.77	27.70	36.47	\$3,399,846	2.00%	\$6,694,984	\$0	\$6,694,984
LAFAYETTE	34.36	\$21,154,289	\$0	0.79	32.30	33.09	\$21,154,289	1.50%	\$43,184,730	\$8,801,977	\$51,986,707
LAFOURCHE	43.12	\$12,644,130	\$0	16.81	25.33	42.14	\$12,644,130	2.00%	\$18,235,375	\$0	\$18,235,375
LASALLE	50.58	\$1,839,758	\$0	0.00	46.91	46.91	\$1,839,758	2.00%	\$2,725,914	\$0	\$2,725,914
LINCOLN	37.36	\$4,905,029	\$2,236,277	13.22	37.33	50.55	\$7,141,306	2.00%	\$9,463,006	\$0	\$9,463,006
LIVINGSTON	22.47	\$3,111,365	\$3,696,787	26.80	22.56	49.35	\$6,808,152	2.50%	\$17,533,842	\$0	\$17,533,842
MADISON	9.52	\$407,156	\$0	0.00	9.58	9.58	\$407,156	1.50%	\$1,342,990	\$0	\$1,342,990
MOREHOUSE	28.86	\$2,747,560	\$25,302	0.00	26.81	26.81	\$2,772,862	1.50%	\$4,128,252	\$0	\$4,128,252
NATCHITOCHE	11.65	\$1,231,638	\$4,000,225	30.01	18.30	48.32	\$5,231,863	1.50%	\$6,447,955	\$0	\$6,447,955
ORLEANS	52.70	\$85,682,724	\$0	7.53	40.79	48.32	\$85,682,724	1.50%	\$82,745,468	\$8,183,618	\$90,929,086
OUACHITA	29.26	\$7,639,839	\$5,891,939	21.27	27.58	48.86	\$13,531,778	3.00%	\$28,446,972	\$0	\$28,446,972
PLAQUEMINES	16.10	\$7,003,976	\$0	2.45	12.78	15.23	\$7,003,976	2.00%	\$10,239,025	\$1,117,156	\$11,356,181
POINTE COUPEE	16.50	\$3,204,056	\$640,369	3.25	16.26	19.51	\$3,844,425	2.00%	\$5,231,414	\$0	\$5,231,414
RAPIDES	25.70	\$10,146,953	\$15,094,586	28.49	34.47	62.96	\$25,241,539	1.50%	\$27,750,776	\$0	\$27,750,776
RED RIVER	83.20	\$2,187,575	\$0	42.00	41.20	83.20	\$2,187,575	2.00%	\$1,155,689	\$0	\$1,155,689
RICHLAND	13.29	\$674,317	\$1,379,789	25.62	12.52	38.13	\$2,054,106	1.88%	\$2,934,287	\$0	\$2,934,287
SABINE	12.74	\$843,579	\$2,404,070	27.40	20.73	48.12	\$3,247,649	1.50%	\$2,998,573	\$0	\$2,998,573
ST. BERNARD	48.25	\$9,584,248	\$0	13.06	34.50	47.57	\$9,584,248	2.00%	\$12,634,924	\$601,614	\$13,236,538
ST. CHARLES	55.09	\$34,175,475	\$0	6.83	46.88	53.70	\$34,175,475	2.00%	\$16,871,427	\$1,367,916	\$18,239,343
ST. HELENA	17.86	\$496,158	\$0	0.00	16.69	16.69	\$496,158	2.00%	\$936,627	\$0	\$936,627
ST. JAMES	38.06	\$8,738,635	\$0	9.72	29.47	39.19	\$8,738,635	2.00%	\$8,745,885	\$0	\$8,745,885
ST. JOHN THE BAPTIST	46.59	\$7,065,507	\$0	22.73	21.16	43.89	\$7,065,507	2.13%	\$12,315,826	\$0	\$12,315,826
ST. LANDRY	31.15	\$7,056,776	\$0	9.53	18.70	28.23	\$7,056,776	2.00%	\$12,851,400	\$0	\$12,851,400
ST. MARTIN	39.14	\$4,144,013	\$0	23.30	14.10	37.40	\$4,144,013	2.00%	\$7,078,154	\$0	\$7,078,154
ST. MARY	20.93	\$4,910,491	\$5,057,738	8.45	31.92	40.37	\$9,968,229	1.75%	\$11,516,540	\$0	\$11,516,540
ST. TAMMANY	87.10	\$44,628,540	\$0	24.96	58.98	83.94	\$44,628,540	2.00%	\$46,805,600	\$1,990,000	\$48,795,600
TANGIPAHOA	4.06	\$861,181	\$2,921,948	11.91	5.74	17.65	\$3,783,129	2.00%	\$18,154,926	\$3,276,409	\$21,431,335
TENSAS	30.30	\$1,163,397	\$0	0.00	30.41	30.41	\$1,163,397	1.50%	\$569,950	\$0	\$569,950
TERREBONNE	18.74	\$5,857,554	\$0	7.52	8.69	16.20	\$5,857,554	2.08%	\$32,159,645	\$0	\$32,159,645
UNION	13.25	\$792,062	\$93,224	6.65	7.42	14.07	\$885,286	1.25%	\$2,023,204	\$0	\$2,023,204
VERMILION	40.73	\$7,228,496	\$0	1.29	38.04	39.33	\$7,228,496	1.00%	\$5,423,279	\$0	\$5,423,279
VERNON	10.87	\$878,008	\$2,343,836	15.63	24.23	39.86	\$3,221,844	2.00%	\$7,957,256	\$0	\$7,957,256
WASHINGTON	18.98	\$805,707	\$759,829	15.61	17.13	32.73	\$1,565,536	2.00%	\$3,240,777	\$0	\$3,240,777
WEBSTER	19.69	\$2,710,199	\$1,726,085	15.06	23.64	38.70	\$4,436,284	2.00%	\$9,661,575	\$0	\$9,661,575
WEST BATON ROUGE	34.39	\$5,649,799	\$0	14.76	19.08	33.83	\$5,649,799	2.00%	\$7,931,577	\$0	\$7,931,577
WEST CARROLL	23.76	\$683,020	\$49,143	0.00	21.33	21.33	\$732,163	1.00%	\$879,777	\$0	\$879,777
WEST FELICIANA	23.21	\$6,512,116	\$0	3.81	18.27	22.08	\$6,512,116	2.00%	\$3,353,018	\$0	\$3,353,018
WINN	20.94	\$928,224	\$1,339,680	27.66	22.43	50.09	\$2,267,904	2.00%	\$3,145,873	\$0	\$3,145,873
CITY OF MONROE	47.94	\$12,461,821	\$0	20.47	25.80	46.27	\$12,461,821	1.00%	\$10,006,857	\$0	\$10,006,857
CITY OF BOGALUSA	50.82	\$2,008,675	\$0	0.00	47.86	47.86	\$2,008,675	1.00%	\$2,060,736	\$0	\$2,060,736
STATE TOTAL		\$616,349,384	\$78,185,076	8.99	31.83	40.82	\$694,534,460	1.82%	\$1,020,102,454	\$29,311,611	\$1,049,414,065

TABLE 7 -- 2000-2001 LOCAL SALES AND PROPERTY TAX REVENUES

School System	COMPUTED SALES TAX BASE			OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	TOTAL LOCAL REVENUES FOR USE IN MFP LEVEL 2
	COMPUTED SALES TAX BASE	NON- DEBT RATE	DEBT RATE		
	(31)	(32)	(33)		
	(34)	(35)			
ACADIA	\$561,550,600	1.00%	0.00%	\$415,399	\$10,477,591
ALLEN	\$176,102,900	2.00%	0.00%	\$100,015	\$6,368,402
ASCENSION	\$1,563,125,150	2.00%	0.00%	\$173,624	\$51,502,065
ASSUMPTION	\$164,997,000	2.00%	0.50%	\$260,809	\$7,106,732
AVOYELLES	\$299,767,600	1.37%	0.13%	\$302,100	\$6,258,646
BEAUREGARD	\$339,111,550	2.00%	0.00%	\$283,065	\$12,772,406
BIENVILLE	\$165,457,450	2.00%	0.00%	\$140,954	\$8,146,830
BOSSIER	\$1,493,629,733	1.50%	0.00%	\$566,601	\$39,682,381
CADDO	\$3,451,705,667	1.50%	0.00%	\$2,323,830	\$123,862,224
CALCASIEU	\$3,077,191,000	2.00%	0.00%	\$1,021,700	\$91,274,865
CALDWELL	\$62,848,050	2.00%	0.00%	\$86,710	\$2,183,038
CAMERON	\$16,245,350	0.00%	0.00%	\$827,476	\$8,516,988
CATAHOULA	\$69,949,050	2.00%	0.00%	\$95,503	\$2,636,007
CLAIBORNE	\$124,727,450	2.00%	0.00%	\$174,261	\$4,376,928
CONCORDIA	\$155,047,500	2.00%	0.00%	\$175,241	\$6,885,442
DESOTO	\$247,753,750	1.59%	0.41%	\$323,862	\$15,129,963
EAST BATON ROUGE	\$6,147,107,150	2.00%	0.00%	\$3,901,160	\$202,087,964
EAST CARROLL	\$49,284,367	3.00%	0.00%	\$76,135	\$1,836,930
EAST FELICIANA	\$112,114,300	1.00%	1.00%	\$79,376	\$4,096,247
EVANGELINE	\$241,913,000	1.00%	0.00%	\$234,614	\$5,810,601
FRANKLIN	\$173,228,267	1.50%	0.00%	\$178,834	\$3,327,979
GRANT	\$76,127,600	1.00%	0.00%	\$363,307	\$2,626,540
IBERIA	\$963,484,250	1.93%	0.07%	\$645,741	\$27,871,207
IBERVILLE	\$561,385,449	1.67%	0.00%	\$179,180	\$19,714,241
JACKSON	\$145,658,733	3.00%	0.00%	\$101,671	\$6,109,159
JEFFERSON	\$7,149,583,150	2.00%	0.00%	\$2,033,562	\$167,604,385
JEFFERSON DAVIS	\$334,749,200	2.00%	0.00%	\$305,832	\$10,400,662
LAFAYETTE	\$3,465,780,467	1.25%	0.25%	\$2,188,507	\$75,329,503
LAFOURCHE	\$911,768,750	2.00%	0.00%	\$1,256,134	\$32,135,639
LASALLE	\$136,295,700	2.00%	0.00%	\$71,122	\$4,636,794
LINCOLN	\$473,150,300	2.00%	0.00%	\$277,291	\$16,881,603
LIVINGSTON	\$701,353,680	2.50%	0.00%	\$707,869	\$25,049,863
MADISON	\$89,532,667	1.50%	0.00%	\$69,005	\$1,819,151
MOREHOUSE	\$275,216,800	1.50%	0.00%	\$295,834	\$7,196,948
NATCHITOCHE	\$429,863,667	1.50%	0.00%	\$486,791	\$12,166,609
ORLEANS	\$6,061,939,067	1.36%	0.14%	\$3,358,797	\$179,970,607
OUACHITA	\$948,232,400	3.00%	0.00%	\$776,833	\$42,755,583
PLAQUEMINES	\$567,809,050	1.80%	0.20%	\$149,852	\$18,510,009
POINTE COUPEE	\$261,570,700	2.00%	0.00%	\$161,239	\$9,237,078
RAPIDES	\$1,850,051,733	1.50%	0.00%	\$1,110,582	\$54,102,897
RED RIVER	\$57,784,450	2.00%	0.00%	\$48,522	\$3,391,786
RICHLAND	\$156,079,096	1.88%	0.00%	\$246,119	\$5,234,512
SABINE	\$199,904,867	1.50%	0.00%	\$161,290	\$6,407,512
ST. BERNARD	\$661,826,900	1.91%	0.09%	\$357,711	\$23,178,497
ST. CHARLES	\$911,967,150	1.85%	0.15%	\$287,028	\$52,701,846
ST. HELENA	\$46,831,350	2.00%	0.00%	\$31,084	\$1,463,869
ST. JAMES	\$437,294,250	2.00%	0.00%	\$90,522	\$17,575,042
ST. JOHN THE BAPTIST	\$578,207,793	2.13%	0.00%	\$213,370	\$19,594,703
ST. LANDRY	\$642,570,000	2.00%	0.00%	\$668,487	\$20,576,663
ST. MARTIN	\$353,907,700	2.00%	0.00%	\$645,635	\$11,867,802
ST. MARY	\$658,088,000	1.75%	0.00%	\$576,051	\$22,060,820
ST. TAMMANY	\$2,439,780,000	1.92%	0.08%	\$1,802,063	\$95,226,203
TANGIPAHOA	\$1,071,566,750	1.69%	0.31%	\$108,021	\$25,322,485
TENSAS	\$37,996,667	1.50%	0.00%	\$65,333	\$1,798,680
TERREBONNE	\$1,546,136,779	2.08%	0.00%	\$519,364	\$38,536,563
UNION	\$161,856,320	1.25%	0.00%	\$163,761	\$3,072,251
VERMILION	\$542,327,900	1.00%	0.00%	\$3,218,053	\$15,869,828
VERNON	\$397,862,800	2.00%	0.00%	\$487,184	\$11,666,284
WASHINGTON	\$162,038,850	2.00%	0.00%	\$146,703	\$4,953,016
WEBSTER	\$483,078,750	2.00%	0.00%	\$580,382	\$14,678,241
WEST BATON ROUGE	\$396,578,850	2.00%	0.00%	\$137,256	\$13,718,632
WEST CARROLL	\$87,977,700	1.00%	0.00%	\$117,485	\$1,729,425
WEST FELICIANA	\$167,650,900	2.00%	0.00%	\$60,430	\$9,925,564
WINN	\$157,293,650	2.00%	0.00%	\$310,667	\$5,724,444
CITY OF MONROE	\$1,000,685,700	1.00%	0.00%	\$336,416	\$22,805,094
CITY OF BOGALUSA	\$206,073,600	1.00%	0.00%	\$252,406	\$4,321,817
STATE TOTAL	\$57,659,777,019	1.77%	0.05%	\$37,911,746	\$1,781,860,271

TABLE 8 -- OCTOBER 2, 2001 MFP STUDENT MEMBERSHIP

School System	GRADE LEVELS											GRADE LEVELS						
	Infants	Pre-	K	1	2	3	4	5	6	7	8	9	10	11	12	13	14	Ungraded
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Acadia Parish	50	79	751	851	690	788	843	742	799	772	724	695	627	601	510	0	0	63
Allen Parish	2	21	317	372	329	319	334	332	360	331	372	309	246	267	224	0	0	17
Ascension Parish	56	148	1,303	1,269	1,180	1,278	1,218	1,248	1,136	1,137	1,137	1,095	964	921	866	0	0	3
Assumption Parish	19	76	305	372	319	384	379	309	359	385	369	419	267	245	203	0	0	0
Avoyelles Parish	36	48	515	534	457	472	475	533	473	482	652	532	456	414	409	0	0	136
Beauregard Parish	0	59	468	438	454	492	480	478	504	475	468	477	445	378	393	0	0	0
Bienville Parish	0	17	184	183	182	216	214	186	196	181	236	180	193	174	150	0	0	0
Bossier Parish	0	155	1,510	1,487	1,352	1,391	1,555	1,488	1,426	1,436	1,643	1,455	1,322	1,170	1,107	0	0	0
Caddo Parish	6	356	3,284	3,360	3,253	3,417	4,072	3,567	3,191	3,517	4,041	3,457	3,143	2,876	2,413	0	0	0
Calcasieu Parish	0	299	2,426	2,613	2,551	2,460	2,480	2,339	2,485	2,391	2,487	2,526	2,221	2,065	1,934	0	0	163
Caldwell Parish	0	32	141	138	131	152	159	156	127	159	145	154	130	116	78	0	0	10
Cameron Parish	0	26	128	152	143	136	146	143	170	169	156	135	141	134	104	0	0	2
Catahoula Parish	2	8	126	145	168	149	162	162	130	128	122	141	133	106	104	0	0	27
Claiborne Parish	8	33	202	192	211	237	234	240	215	223	218	232	166	138	155	0	0	8
Concordia Parish	22	34	309	333	311	315	316	285	300	351	285	246	203	235	217	0	0	7
DeSoto Parish	0	49	329	371	386	401	420	349	395	426	401	367	308	273	252	0	0	83
E. Baton Rouge Parish	16	82	3,996	4,148	4,098	4,113	4,504	3,834	3,847	4,169	4,656	3,670	3,573	3,349	3,265	0	0	3
East Carroll Parish	0	21	138	157	143	145	190	125	126	148	136	101	83	91	101	0	0	19
East Feliciana Parish	0	13	167	205	198	209	211	168	183	215	219	184	174	175	153	0	0	0
Evangeline Parish	21	42	515	519	489	547	554	552	523	518	464	480	308	343	319	0	0	38
Franklin Parish	19	42	299	293	297	287	339	257	315	291	339	251	210	206	213	0	0	61
Grant Parish	14	45	274	301	270	306	317	289	261	306	291	307	230	191	195	0	0	0
Iberia Parish	52	120	1,148	1,222	1,050	1,192	1,257	1,054	1,035	1,242	1,141	1,186	901	851	716	0	0	181
Iberville Parish	6	25	318	426	415	381	429	394	327	382	398	458	266	259	289	0	0	0
Jackson Parish	13	18	193	181	182	187	202	205	216	184	243	180	168	158	176	0	0	17
Jefferson Parish	0	149	3,733	4,192	4,163	4,161	4,415	4,074	4,101	4,501	3,906	4,013	3,433	3,003	2,325	0	0	0
Jefferson Davis Parish	18	44	478	469	444	427	452	474	430	479	448	434	387	387	351	0	0	18
Lafayette Parish	81	118	2,198	2,303	2,188	2,186	2,427	2,267	2,549	2,395	2,319	2,468	2,175	1,834	1,602	0	0	0
LaFourche Parish	113	110	1,034	1,060	1,100	1,208	1,362	1,181	1,175	1,185	1,277	1,434	953	938	941	0	0	0
LaSalle Parish	0	10	179	166	181	196	211	200	190	203	211	215	209	178	160	0	0	28
Lincoln Parish	0	34	533	520	516	500	529	490	471	522	565	582	410	483	396	0	0	51
Livingston Parish	0	134	1,490	1,627	1,650	1,624	1,722	1,578	1,615	1,601	1,547	1,589	1,382	1,274	1,095	0	0	0
Madison Parish	11	6	202	225	223	184	174	165	203	219	246	123	123	113	134	0	0	14
Morehouse Parish	32	70	418	465	500	445	406	426	369	469	366	404	256	249	242	0	0	54
Natchitoches Parish	27	54	552	530	542	528	730	437	408	570	672	576	251	416	330	0	0	48
Orleans Parish	0	314	4,137	5,674	6,089	6,247	7,591	4,715	5,011	5,517	7,555	4,755	4,594	4,670	4,393	0	0	0
Ouachita Parish	69	114	1,349	1,421	1,306	1,366	1,438	1,368	1,373	1,541	1,510	1,433	1,262	1,099	996	0	0	0
Plaquemines Parish	0	10	354	381	354	378	378	362	362	339	396	330	347	302	302	0	0	51
Pointe Coupee Parish	0	27	241	285	258	283	243	240	195	281	292	210	216	181	194	0	0	27
Rapides Parish	81	141	1,786	1,914	1,809	1,765	1,782	1,581	1,670	1,727	1,808	1,847	1,656	1,574	1,451	0	0	0
Red River Parish	0	9	131	118	148	148	148	97	124	136	137	140	124	87	91	0	0	11
Richland Parish	12	46	259	300	271	295	299	295	300	284	272	339	198	187	181	0	0	32
Sabine Parish	26	20	275	295	282	270	361	355	309	344	346	342	333	280	269	0	0	55
St. Bernard Parish	8	52	593	667	659	708	666	661	754	702	696	735	595	494	422	0	0	0
St. Charles Parish	67	61	805	702	717	720	736	766	747	725	729	894	697	624	656	0	0	0
St. Helena Parish	0	8	101	130	114	124	117	82	107	93	112	140	99	67	53	0	0	0
St. James Parish	21	55	277	307	300	292	336	284	248	304	325	220	264	295	237	0	0	17
St. John the Baptist Parish	48	36	454	490	523	515	495	500	507	517	479	508	398	292	348	0	0	0
St. Landry Parish	97	169	1,219	1,251	1,190	1,257	1,313	1,243	1,137	1,279	1,213	1,184	972	923	805	0	0	103
St. Martin Parish	51	60	588	650	648	623	715	633	573	722	745	702	571	629	466	0	0	44
St. Mary Parish	39	68	681	775	786	863	925	768	796	940	802	921	663	637	669	0	0	0
St. Tammany Parish	0	304	2,205	2,898	2,302	2,443	2,535	2,559	2,644	2,671	2,657	2,938	2,437	2,294	1,983	0	0	0
Tangipahoa Parish	0	89	1,297	1,502	1,395	1,443	1,678	1,269	1,358	1,370	1,397	1,623	1,266	1,167	1,057	0	0	0
Tensas Parish	0	12	72	57	63	58	80	64	98	86	95	56	75	65	66	0	0	7
Terrebonne Parish	77	169	1,406	1,660	1,491	1,464	1,502	1,554	1,476	1,574	1,641	1,643	1,278	1,219	1,050	0	0	81
Union Parish	0	28	278	290	250	293	307	289	265	282	280	289	199	209	229	0	0	7
Vermilion Parish	47	98	585	632	616	665	691	732	736	683	714	779	597	542	510	0	0	60
Vernon Parish	45	136	915	874	873	797	800	795	772	798	742	636	573	511	461	0	0	64
Washington Parish	0	60	342	375	347	364	377	332	343	355	363	279	336	315	286	0	0	21
Webster Parish	0	50	631	576	571	549	601	566	527	693	625	620	577	504	440	0	0	33
W. Baton Rouge Parish	0	0	256	278	306	247	296	256	324	297	312	275	276	245	260	0	0	21
West Carroll Parish	18	38	184	160	186	219	194	212	196	212	184	164	156	195	141	0	0	23
West Feliciana Parish	0	14	159	166	176	195	169	177	172	186	173	174	175	143	130	0	0	0
Winn Parish	9	35	233	237	220	190	229	214	209	225	201	284	183	177	163	0	0	4
City of Monroe	38	75	753	821	760	792	832	719	725	850	708	839	585	596	510	0	0	0
City of Bogalusa	0	50	235	259	242	239	243	212	201	236	246	238	221	195	183	0	0	19
State Total	1,377	4,925	52,964	57,964	56,018	57,245	61,995	54,643	54,869	58,152	60,598	56,678	48,363	45,374	41,124			1,731

Note: Based upon 1-Oct-01 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 & Southern University Lab schools and Type 2 Charter Schools).

Note: Based upon 1-Oct-01 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 & Southern University Lab schools and Type 2 Charter Schools).

TABLE 8 -- OCTOBER 2, 2001 MFP STUDENT MEMBERSHIP

School System	Oct. 1, 2001	Oct. 2, 2000	Change	Change (Increases)	Change (Reductions)
	LEA Total	LEA Total Adjusted			
	(19)	(20)	(21)	(22)	(23)
Acadia Parish	9,585	9,810	(225)	-	(225)
Allen Parish	4,152	4,253	(101)	-	(101)
Ascension Parish	14,959	14,842	117	117	-
Assumption Parish	4,410	4,409	1	1	-
Avoyelles Parish	6,624	6,888	(264)	-	(264)
Beauregard Parish	6,009	6,049	(40)	-	(40)
Bienville Parish	2,492	2,526	(34)	-	(34)
Bossier Parish	18,497	18,675	(178)	-	(178)
Caddo Parish	43,953	43,966	(13)	-	(13)
Calcasieu Parish	31,440	32,102	(662)	-	(662)
Caldwell Parish	1,828	1,802	26	26	-
Cameron Parish	1,885	1,953	(68)	-	(68)
Catahoula Parish	1,813	1,886	(73)	-	(73)
Claiborne Parish	2,712	2,766	(54)	-	(54)
Concordia Parish	3,769	3,818	(49)	-	(49)
DeSoto Parish	4,810	4,996	(186)	-	(186)
E. Baton Rouge Parish	51,323	52,864	(1,541)	-	(1,541)
East Carroll Parish	1,724	1,810	(86)	-	(86)
East Feliciana Parish	2,474	2,530	(56)	-	(56)
Evangeline Parish	6,232	6,259	(27)	-	(27)
Franklin Parish	3,719	3,823	(104)	-	(104)
Grant Parish	3,597	3,581	16	16	-
Iberia Parish	14,348	14,497	(149)	-	(149)
Iberville Parish	4,773	4,922	(149)	-	(149)
Jackson Parish	2,523	2,555	(32)	-	(32)
Jefferson Parish	50,169	50,211	(42)	-	(42)
Jefferson Davis Parish	5,740	5,862	(122)	-	(122)
Lafayette Parish	29,110	29,356	(246)	-	(246)
Lafourche Parish	15,071	15,136	(65)	-	(65)
LaSalle Parish	2,537	2,596	(59)	-	(59)
Lincoln Parish	6,602	6,637	(35)	-	(35)
Livingston Parish	19,928	19,719	209	209	-
Madison Parish	2,365	2,480	(115)	-	(115)
Morehouse Parish	5,171	5,297	(126)	-	(126)
Natchitoches Parish	6,671	6,770	(99)	-	(99)
Orleans Parish	71,262	74,685	(3,423)	-	(3,423)
Ouachita Parish	17,645	17,339	306	306	-
Plaquemines Parish	4,720	4,766	(46)	-	(46)
Pointe Coupee Parish	3,173	3,261	(88)	-	(88)
Rapides Parish	22,592	22,978	(386)	-	(386)
Red River Parish	1,649	1,815	(166)	-	(166)
Richland Parish	3,570	3,766	(196)	-	(196)
Sabine Parish	4,162	4,251	(89)	-	(89)
St. Bernard Parish	8,412	8,479	(67)	-	(67)
St. Charles Parish	9,646	9,692	(46)	-	(46)
St. Helena Parish	1,347	1,387	(40)	-	(40)
St. James Parish	3,782	3,858	(76)	-	(76)
St. John the Baptist Parish	6,110	6,362	(252)	-	(252)
St. Landry Parish	15,355	15,441	(86)	-	(86)
St. Martin Parish	8,420	8,557	(137)	-	(137)
St. Mary Parish	10,333	10,531	(198)	-	(198)
St. Tammany Parish	32,870	32,474	396	396	-
Tangipahoa Parish	17,911	18,103	(192)	-	(192)
Tensas Parish	954	1,032	(78)	-	(78)
Terrebonne Parish	19,285	19,623	(338)	-	(338)
Union Parish	3,495	3,535	(40)	-	(40)
Vermilion Parish	8,687	8,869	(182)	-	(182)
Vernon Parish	9,792	10,087	(295)	-	(295)
Washington Parish	4,495	4,585	(90)	-	(90)
Webster Parish	7,563	7,547	16	16	-
W. Baton Rouge Parish	3,649	3,745	(96)	-	(96)
West Carroll Parish	2,482	2,485	(3)	-	(3)
West Feliciana Parish	2,209	2,192	17	17	-
Winn Parish	2,813	2,877	(64)	-	(64)
City of Monroe	9,603	10,141	(538)	-	(538)
City of Bogalusa	3,019	3,064	(45)	-	(45)
State Total	714,020	725,173	(11,153)	1,104	(12,257)