

A close-up photograph of a large, metallic dollar sign (\$). The sign is highly reflective and shows signs of wear, with some surface imperfections and a slightly blurred background. The lighting is dramatic, highlighting the contours of the sign.

Louisiana MFP Accountability Report

May 2007

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EXECUTIVE SUMMARY

During the Regular Session of the 2006 Louisiana Legislature, the formula was introduced as House Concurrent Resolution (HCR) number 290 and subsequently approved. HCR 290 mandates that each school district (LEA) with a school that has a School Performance Score (SPS) below 80.0 AND growth of less than 2 points be included in the MFP Accountability report and submitted to the House and Senate Committees on Education by April 1 of each year. A copy of HCR 290 (see Section IX A, page 18) is provided in the Appendix of this report. The 2007 MFP Accountability Report contains 2005-2006 data for 238 schools in fifty-eight districts. Of these 238 schools, 165 schools (69%) are new to the 2007 report and were not in the previous year's report, while 73 (31%) schools are in the report for a second year. One hundred-fourteen schools in last year's report are NOT in this year's report, indicating that the population of schools in the 2007 report is significantly different. Most of this is explained by the exclusion of schools impacted by Hurricanes Katrina and Rita.

Utilizing 2005-2006 data, there were 238 schools that met the selection criteria. This report contains an exhaustive analysis of the MFP Accountability data. For the purpose of brevity, some highlights of the findings presented in this report are listed below:

PERFORMANCE

- Schools with the “One Star” label have demographics that differ from those schools with the “Unacceptable” label.
- Schools with the “Unacceptable label” have a lower SPS and higher percentages of student poverty, student minorities, and teacher minorities.
- Schools with higher K-12 student attendance rates and higher percentages of certificated teachers have higher SPS.
- Schools with higher percentages of minority and impoverished students have lower SPS.
- Schools with higher expenditures and higher teacher salaries have lower SPS.
- Schools with the “Academically Unacceptable label” are spending more “on average” than “One Star” schools.
- Schools with higher percentages of minority teachers and higher teacher turnover have lower SPS.
- Schools with the “Unacceptable” label have a higher percentage of teachers with a Master's degree, a slightly larger pupil-teacher ratio and nearly similar years of teacher experience when compared to “One Star” label schools.

INTRODUCTION

Background

The School Finance Review Commission (SFRC) was created in October 2001, to succeed the original School Finance Commission, and was charged with a series of tasks relating to the Minimum Foundation Program (MFP) funding formula, including reviewing and building upon the work of the earlier Commission, examining the equity and adequacy provision of the MFP, local and state spending practices, linking the state's Accountability Program to the MFP, and addressing teacher pay issues.

In February 2003, the Commission made specific recommendations to the State Board of Elementary and Secondary Education (SBESE) on how to link the MFP funding formula to the state's Accountability Program in the 2003-04 formula. The SFRC recommended that the SBESE incorporate components of the state's nationally recognized Student, School, and District Accountability Program into the MFP formula. The Accountability System is based on improvement in student performance and holds schools and districts accountable for student performance. This link would include financial reporting requirements for schools not making sufficient academic progress, penalties for districts that continue to operate schools identified as failing, and incentives to help make the public school choice provisions of the Accountability Program more functional.

At the March 2003 meeting, the SBESE adopted the provisions identified by the Commission and incorporated these into the MFP formula resolution submitted to the Legislature. During the Regular Session of the 2003 Louisiana Legislature, the formula was introduced as House Concurrent Resolution number 235 (HCR 235) and subsequently approved. HCR 235 mandated that each school district (LEA) with a school that has a School Performance Score below the state average AND growth of less than 5 points be included in the MFP Accountability Report and submitted to the House and Senate Committees on Education by April 1 of each year. However, SCR 122 was passed in the 2004 Legislative session, which changed the criteria for inclusion in the report to be more aligned with the new Louisiana Accountability System labels. SCR 122 mandated that each school district (LEA) with a school having a School Performance Score below 80.0 AND growth of less than 2 points be included in the MFP Accountability Report and submitted to the House and Senate Committees on Education by April 1 of each year. The change in the legislation resulted in a decrease in the number of growth points a school needed to achieve. This change also impacted the number of schools and districts included in the report. In the regular session of the 2006 Louisiana Legislature, HCR 290 was introduced. A copy of the legislation is provided in the appendix of this report. The 2007 MFP Accountability Report contains 2005-2006 data for 238 schools in fifty-four districts. Of these 238 schools, 165 schools are new to the 2007 report and were not in the previous year's report, while 73 schools are in the report for a second year, indicating that the population of schools in the 2007 report is significantly different. Hurricanes Katrina and Rita caused severe damage in many Louisiana school districts in the 2005-2006 school year, causing many schools to be closed an extensive amount of time. As a result, 226 schools were exempt from the Accountability System in 2005-2006. The following districts had no available accountability scores: Cameron, City of Bogalusa, Jefferson, Orleans, Plaquemines, and St. Bernard. Additionally, individual schools from St. Tammany, Iberia, and Pointe Coupee did not have scores. Although Calcasieu and Vermilion have scores, they were exempt from any sanctions this year along with individual schools in St. Tammany, East Baton Rouge, Tensas, Lafourche, St. John, and Terrebonne. The following districts are not included in this report because they do not have schools with an SPS below 80 and growth of less than 2 points: Beauregard, Caldwell, Livingston, Ouachita, St. Charles, Vernon, West Carroll, West Feliciana, Winn, and Zachary.

DATA SOURCE TABLE

School Data		Level of Data		Date Available	System	System/Data Specifications
		School	District			
	School Name	X		Anytime		
	City	X		Anytime		
	District		X	Anytime		
	Type of School	X		Anytime		Elem/Middle/HS/Combo
	Student Enrollments	X	X	Jan 06	SIS	Oct 1 Elementary/Secondary Enrollments*
	Grade Span	X		Anytime		PK to 12
Accountability Data						
	Scores	X	X	Nov 06		
	Labels	X	X	Nov 06		
Fiscal Data:						
	Current Expenditures per Pupil for:					
	- Classroom Instruction	X	X	Feb 07	AFR	Requires additional calculation
	- Pupil/Instructional Support	X	X	Feb 07	AFR	Requires additional calculation
Student Demographic Data						
	% Poverty Students	X	X	Jan 06	SIS	Students Eligible
	% Students with Exceptionalities	X	X	Jan 06	SER	
	% Gifted/Talented Students	X	X	Jan 06	SER	
	% Minority Students	X	X	Jan 06	SIS	% Non-White including non-reports

X= Data are available for extraction

SIS: Student Information System

AFR: Annual Financial Report

SER: Special Education Reporting System

*For this year only, the average enrollment uses a January 9, 2006 reporting date.

DATA SOURCE TABLE

Student Demographic Data		Level of Data		Date Available	System	System/Data Specifications
		School	District			
	# or % Students taking AP courses	N/A	N/A	May 06	ASR	
	Student Attendance Rates	X	X	Oct/Nov 06	SIS	
	Pupil - Teacher Ratios	X	X	Apr 06	PEP	Oct 1 PEP
Teacher Data						Object code 112, function series 1000, with certificates A, B, and C
	Average Teacher Salaries per FTE	X	X	Apr 06	PEP	Budgeted # as reported in October
	% Certificated Teachers	X	X	Apr 06	PEP	Oct 1 PEP
	Average Years Experience	X	X	Apr 06	PEP	Oct 1 PEP
	% Master's Degree or Higher	X	X	Apr 06	PEP	Oct 1 PEP
	% Teacher Turnover	X	X	Apr 06	PEP	Oct 1 PEP - Requires 2 yrs for data match
	% Teacher Minority	X	X	Apr 06	PEP	Oct 1 PEP - % Non-White including non-reports
	Average Teachers' Days Absent	X	X	Dec 06	PEP	End of Year PEP
	All Data for Certificated Staff	X	X	Apr 06	PEP	Oct 1 PEP
Staffing Data						
	Number per 1000 pupils for:					
	- Certificated Teachers	X	X	Apr 06	PEP	Oct 1 PEP
	- Uncertificated Teachers	X	X	Apr 06	PEP	Oct 1 PEP
	- Instructional Staff	X	X	Apr 06	PEP	Oct 1 PEP

X= Data are available for extraction
 N/A =Data are not available
 ASR: Annual School Report
 PEP: Profiles of Educational Personnel

School Characteristics

What does the “Typical” School in this report look like?

	<u><i>Schools in this report (N=238)</i></u>	<u><i>All Schools (N=1,515)*</i></u>
<i>Average Enrollment</i>	501	470
<i>School Type</i>	<u><i>Number and Percent</i></u>	<u><i>Number and Percent</i></u>
<i>Elementary</i>	112 (47%)	828 (55%)
<i>Middle</i>	37 (16%)	235 (15%)
<i>High</i>	70 (29%)	297 (20%)
<i>Combination</i>	19 (8%)	155 (10%)
<i>Average School Performance Score</i>	65.4	85.1
<i>School Performance Label</i>	<u><i>Number and Percent</i></u>	<u><i>Number and Percent</i></u>
<i>One Star</i>	193 (78%)	246 (29%)
<i>Academically Unacceptable</i>	56 (22%)	50 (6%)
<i>Average Pupil-Teacher Ratio</i>	14.0:1	14.0:1

Please see Glossary for definitions.

*Average enrollment uses 1,392 schools reporting students as of 9-Jan-2006. Pupil-teacher ratio uses 1,352 schools that reported both students and teachers.

Fiscal Characteristics

What is the financial setting of the “Typical” School in this report?

<i>CURRENT EXPENDITURES PER PUPIL</i>	<u><i>Schools in this report (N=238)</i></u>	<u><i>All Schools (N=1,515)</i></u>
<i>Average Classroom Instructional Expenditure</i>	<i>\$ 4,698.00</i>	<i>\$ 4,916.00</i>
<i>Average Pupil & Instructional Support Expenditure</i>	<i>\$725.00</i>	<i>\$ 765.00</i>
 <i>AVERAGE BUDGETED TEACHER SALARY</i>		
<i>Average Budgeted Teacher Salary (per FTE, all teachers)</i>	<i>\$37,850.00</i>	<i>\$38,867.00</i>
<i>Average Budgeted Teacher Salary (excludes ROTC & Rehires)</i>	<i>\$37,527.00</i>	<i>\$38,645.00</i>

Please see Glossary for definitions.

Student Characteristics

Who is the “Typical” Student served by these schools?

	<u>Schools in this report (N=238)</u>	<u>(All Schools (N=1,515))</u>
<i>Average Percent of Students in Poverty</i>	76.6%	61.3%
<i>Average Percent of Students with Exceptionalities</i>	15.3%	12.6%
<i>Average Percent of Students identified as “Gifted/Talented”</i>	1.4%	3.3%
<i>Average Percent of Students who are Minorities</i>	73.1%	48.5%
<i>Average Percent of Students taking Adv Placement Courses</i>	N/A	N/A
<i>Average Student Attendance</i>	92.3%	94.0%

Teacher Characteristics

Who is the “Typical” Teacher serving these schools?

	<u>Schools in this report (N=238)</u>	<u>All Schools (N=1515)</u>
<i>Average Percent of Teachers with a Master’s Degree</i>	29.5%	30.4%
<i>Average Percent of Teachers who are Minorities</i>	35.9%	21.6%
<i>Average Percent Teacher Turnover</i>	27.1%	12.5%
<i>Average Percent of Certificated Teachers</i>	88.3%	91.9%
<i>Average Number of “Certificated” Teachers</i> <i>Per 1000 pupils</i>	62.9	62.5
<i>Average Number of “Uncertificated” Teachers</i> <i>Per 1000 pupils</i>	8.3	5.5
<i>Average Number of Instructional Staff</i> <i>Per 1000 pupils</i>	81.7	81.1
<i>Average Years of Teacher Experience</i>	13.4	13.8

Please see Glossary for definitions.

METHODOLOGY

UNDERSTANDING THE ANALYSES OF MFP ACCOUNTABILITY DATA

Step 1: School Level Data Analysis

The first step in the analysis of the MFP accountability data was to collect and report school level data for the 238 schools contained in this report. For each school, there were twenty-three required data indicators.

Step 2: Summary School Level Data Analysis

The second step in the analysis was to perform various statistical analyses that would yield “descriptive,” summary statistics for each of the required data indicators. The summary statistic of choice was the mean. Measures of variation (such as the range, minimum, and maximum scores) were also reported in Tables 1-6.

Step 3: Performance Level Analysis

The third step in the analysis was to group schools into performance categories. As part of the State’s School Accountability System, each school receives a performance label. The 238 schools were placed into one of two groups, based upon their respective school performance labels (One Star or Academically Unacceptable School). After each school was placed into its respective group, the two groups were compared across each of the twenty-three data indicators. The groups were compared to determine if there were any characteristic patterns that evolved among the two performance groups. The results of this analysis can be found in Table 7, with a more detailed description of the findings that follow in Figures 1-15.

RESULTS

2005- 2006 DATA

SUMMARY SCHOOL LEVEL DATA ANALYSIS

The Population

There were 238 schools (approximately 16% of all schools) that met the selection criteria (as established by House Concurrent Resolution Number 290), and were therefore included in the MFP Accountability Report. School level data is provided across twenty-three data indicators for all 238 schools. A more detailed description of these twenty-three data elements can be found in the “Data Source” and “Glossary” sections of the MFP Accountability Report. For purposes of this report, the 238 schools (in the “collective sense”) will be referred to as the “MFPA Schools.” This designation will be used to indicate that the author is referring to these specific 238 schools which have been identified and reported within the MFP Accountability Report.

Typical School Characteristics

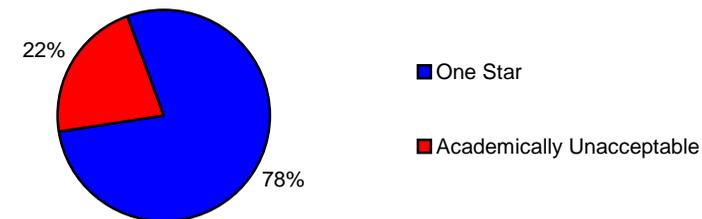
Academic Performance

The School Performance Scores (SPS) ranged from 14.6 to 79.6 with 61.1 being the average School Performance Score. Almost two-thirds of the MFPA Schools received the “One Star” school performance label, while the remainder received the lowest label of “Academically Unacceptable School.” Table 1 shows the distribution of school performance labels as well as a visual depiction of the distribution.

Table 1

School Performance Label	Symbol	Number	Percent
One Star	*	187	78%
Academically Unacceptable	U/S	51	22%

School Performance Labels



School Size and School Type

The average enrollment size of these MFPA schools was 501 students, with the largest student enrollment being 1,581 students and the smallest student enrollment being 58 students. Forty-seven percent of the schools were elementary schools, 16% were middle schools, 29% were high schools, and approximately 8% were combination schools. Table 2 shows the distribution of school types.

Table 2

School Type	Number	Percent
Elementary	112	47%
Middle	37	16%
High	70	29%
Combination	19	8%

Typical Financial Patterns

Current Per Pupil Expenditures

The average dollar amount spent in the category of “current per pupil classroom instructional expenditures” was \$4,698; however, individual amounts varied among the 238 schools, with a range of nearly \$8,400. The least amount spent in this category was \$2,415 (A J Brown Elementary- Lincoln Parish), and the most spent was \$10,774 (Alton Elementary School- Livingston Parish). The average dollar amount spent in the category of “current per pupil instructional support expenditures” was \$725; however, the individual amounts varied among the 238 schools, with a range of approximately \$1900. The least amount spent in this category was \$128 (Grolee Elementary School-St. Landry Parish), and the most spent was \$2,047 (Arcadia High School- Bienville Parish). This information is displayed in Table 3.

Table 3

Expenditure	Mean	Minimum	Maximum	Range
Per Pupil Classroom Instruction	\$4,698	\$2,415	\$10,774	\$8,359
Per Pupil Instructional Support	\$725	\$128	\$2,047	\$1,919

Teacher Salary

Teacher salary was computed using two methods. The first method yielded an average budgeted teacher salary statistic full-time equivalent (FTE) for all teachers. The second method computed the average budgeted teacher salary, but excluded those ROTC or Rehires from the computation. Table 4 shows the results of these teacher salary computations.

Table 4

Avg. Budgeted Teacher Salary	Mean	Minimum	Maximum	Range
Per FTE, includes all teachers	\$37,850	\$27,500	\$47,869	\$20,369
Excludes ROTC & Rehires	\$37,527	\$27,477	\$47,869	\$20,392

Typical Student Characteristics

In this report, student-level poverty is measured by computing the percent of students eligible to receive free or reduced priced lunches. The “typical” or “average” student in the MFPA Schools is of a high poverty background. On average, 76.6% of the students (in each school) are from impoverished backgrounds. While 76.6% was the “average” percent of high poverty students, there was variability in range among the schools, with a lower end percentage of 37% and a higher end percentage of 98%. Other relevant student characteristic data were collected and can be found in Table 5.

Table 5

Student Characteristics	Mean	Minimum	Maximum	Range
Percent of Students in Poverty	76.6%	37.0%	98.0%	61.0
Percent of Students who are Minorities	73.1%	4.0%	100.0%	96.0
Percent of Students with Exceptionalities	15.3%	3.0%	53.0%	50.0
Percent of Students identified as “Gifted/Talented”	1.4%	0.0%	13.0%	13.0
Percent of Students Taking Advanced Placement Courses	N/A	N/A	N/A	N/A
Average Student Attendance	92.3	73.0	99.0	26.0

Typical Teacher Characteristics

More than 1/3 of the data indicators found in the MFP Accountability Report are about teacher quality or teacher characteristics. This analysis has yielded a great deal of information about the “typical” teacher serving in the MFPA schools. Approximately 36% of teachers in MFPA Schools are minorities. On average, the teacher has 13.5 years of teaching experience, and approximately 30% hold a Master’s Degree. Additional teacher data can be found in Table 6.

Table 6

Teacher Characteristics*	Mean	Minimum**	Maximum	Range
Percent of Teachers who are Minorities	36.0%	0.0%	100.0%	100.0
Percent of Teachers w/ a Master’s Degree	29.5%	3.0%	100.0%	97.0
Percent Teacher Turnover	27.1%	0.0%	80.0%	80.0
Percent of Certificated Teachers	88.3%	42.0%	100.0%	58.0
Average Years of Teacher Experience	13.4	5.0	27.0	22.0
# of Certificated teachers (per 1000 pupils)	63.4	28.0	142.0	114.0
# of Uncertificated teachers (per 1000 pupils) ⁹	8.3	0.0	64.0	64.0
# of Instructional Staff in school (per 1000 pupils)	81.7	50.0	186.0	136.0

** The values of “0” are the result of outlier schools.

PERFORMANCE LEVEL ANALYSIS

The 238 MFPA Schools were placed into two groups based on their school performance labels. The two groups were compared to determine if there were any characteristic patterns that evolved among the two performance groups. The results of this analysis can be found in Table 7. Following this table, the findings are summarized and data figures are included.

GROUP MEAN ANALYSIS - GROUPED BY PERFORMANCE LABEL

Table 7

Data Indicators*	One Star (SPS 60.0-79.9)	Unacceptable School (SPS below 60.0)
STUDENT		
Average Accountability Score	SPS = 70.3	SPS = 50.0
Average Student Enrollment	542.9	537.3
% Student Minority	71.3	90.8
% Student Poverty	79.4	83.4
% Student Gifted/Talented	1.6	.90
% Student with Exceptionalities	14.1	19.5
K-12 Attendance Rate	93.4	91.7
FINANCIAL		
Teacher Average Budgeted Salary-All Teachers	\$37,152	\$38,098
Teacher Average Budgeted Salary- excludes ROTC/Rehire	\$36,870	\$37,541
Current Instructional Expenditures per Student	\$4,817	\$4,943
Current Pupil & Instructional Support Expenditures per Student	\$740	\$840
TEACHER		
% Minority Teacher	32.6	58.0
Pupil-Teacher Ratio	14.1	14.5
% Teacher Turnover	22.5	29.3
% Teachers with Master's Degree	27.9	35.2
Teacher Average Years Experience	13.3	13.9
% Certificated Teachers	90.0	83.4
Certificated Teachers per 1000 Students	66.3	64.5
Uncertificated Teachers per 1000 Students	7.6	13.7
Instructional Staff per 1000 Students	85.1	90.4

*Definitions for the data indicators can be found in the glossary.

PERFORMANCE LEVEL ANALYSIS: FINDINGS

General Finding: Schools with the “Academically Unacceptable” label are very similar to schools with the “One Star” label.

Performance and School Characteristics

Schools with the “One Star” label have slightly higher enrollment, pupil-teacher ratios, and student attendance rates.

Figure 1
Average Student Enrollment

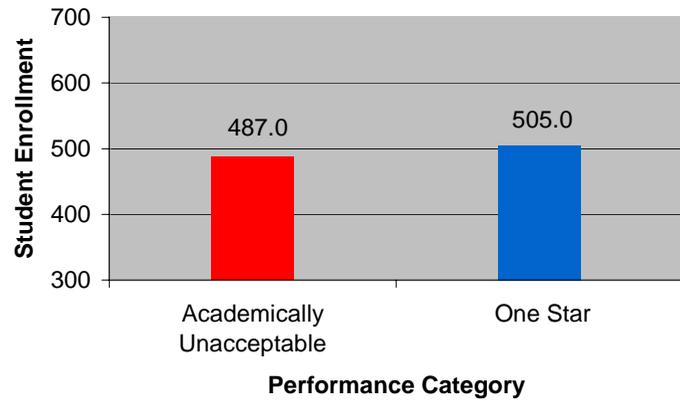


Figure 2
Average Pupil - Teacher Ratio

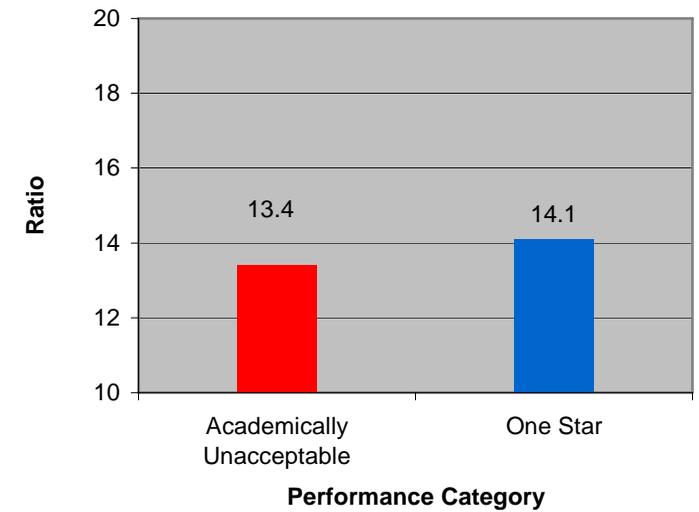
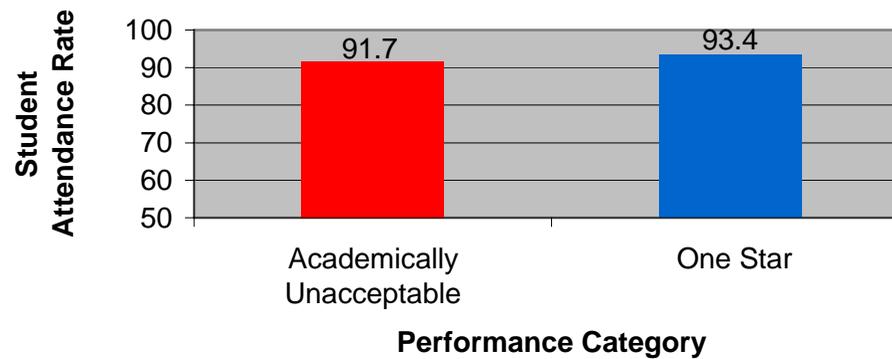


Figure 3
Average Student Attendance Rate



Performance and Student Characteristics

Lower performing schools appear to have higher percentages of minority, impoverished, and students with exceptionalities. Schools with the “Academically Unacceptable” label have a higher percentage of students who are minorities and in poverty than those schools with the “One Star” label. The difference in the percentage of minority students in the two groups is quite large.

Figure 4
Average Percent Student Minority

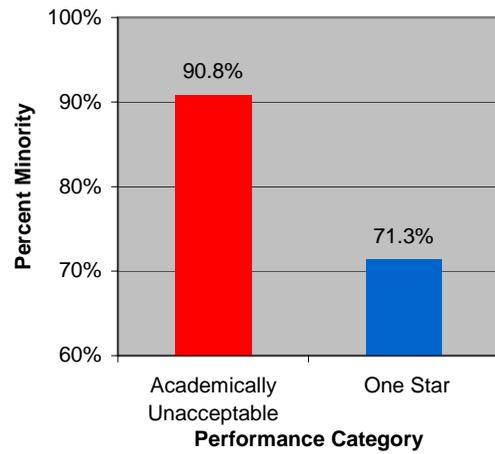


Figure 5
Average Percent Student with Exceptionalities

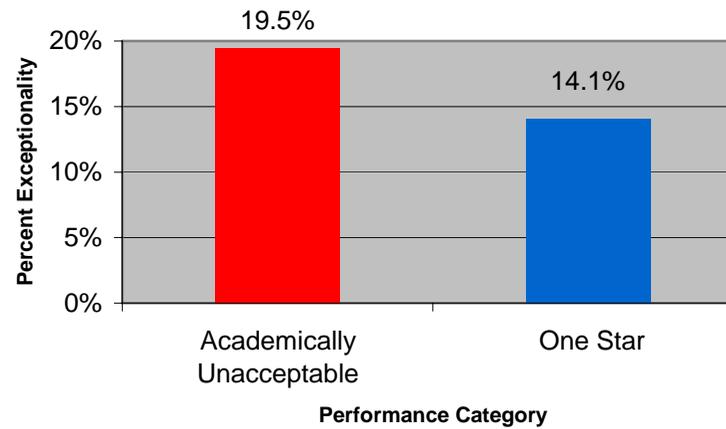
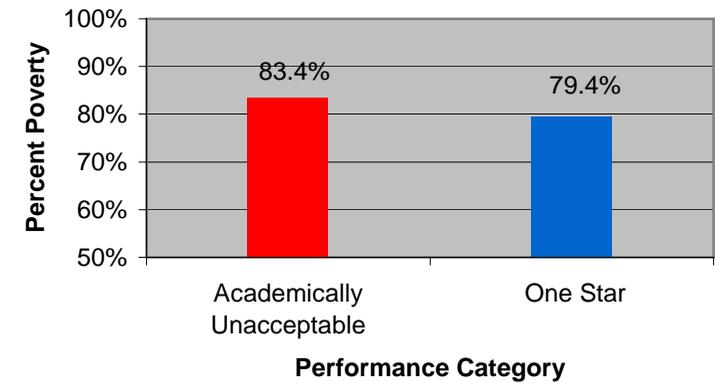


Figure 6
Average Percent Student Poverty



Performance and Money

On average, higher performing schools appear to be paying their teachers less and are spending less on per pupil instructional expenditures and pupil and instructional support.

Figure 7
Average Instructional Expenditures Per Student

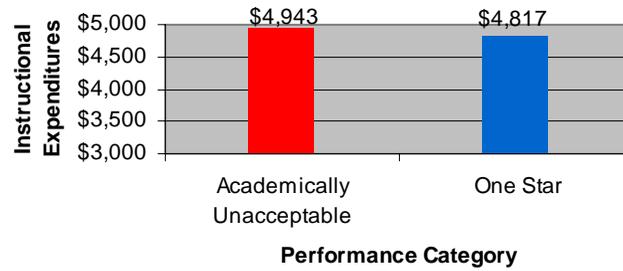


Figure 8
Average Pupil & Instructional Support Expenditures

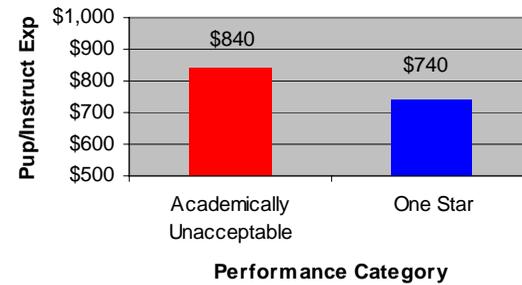
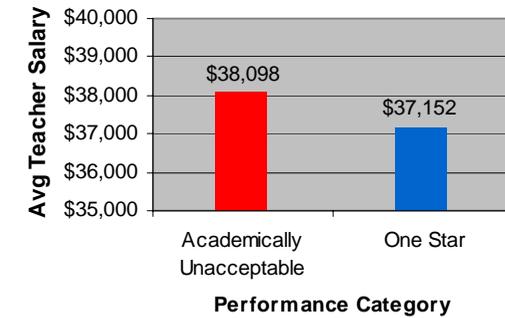
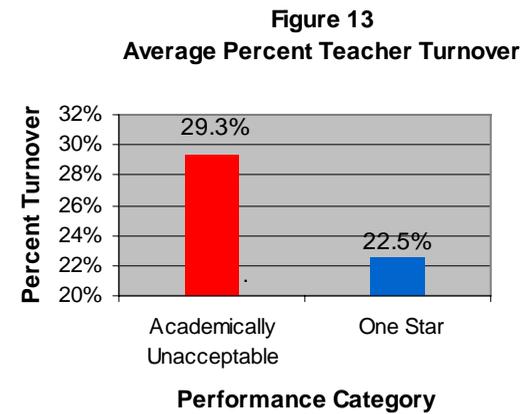
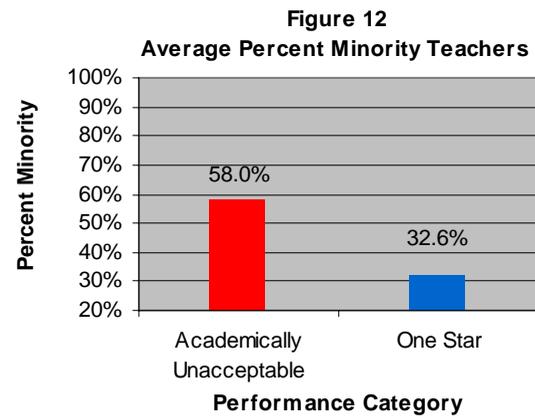
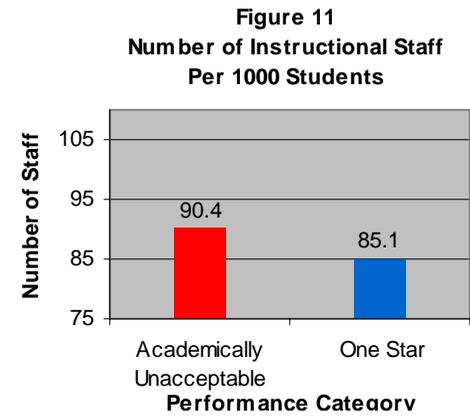
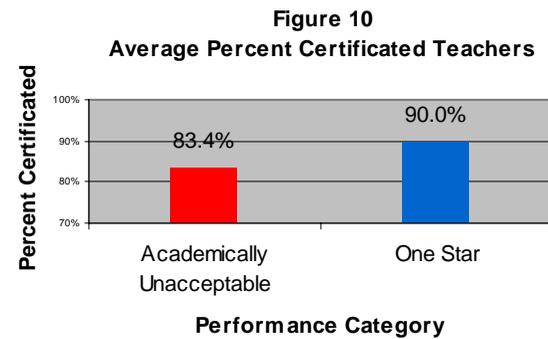


Figure 9
Average Teacher Budgeted Salary



Performance and Teacher Characteristics

On average, higher performing schools appear to have a larger percentage of certificated teachers. On average, higher performing schools have lower percentages of teachers who are minorities and lower teacher turnover. The difference in the percentage of teachers who are minorities is quite large. Higher performing schools have lower numbers of instructional staff per 1000 students.



PERFORMANCE LEVEL ANALYSIS: FINDINGS

General Finding: Schools with the “Academically Unacceptable” label are very similar to schools with the “One Star” label.

Performance and School Characteristics

Schools with the “One Star” label have slightly higher enrollment, pupil-teacher ratios, and student attendance rates.

Figure 1
Average Student Enrollment

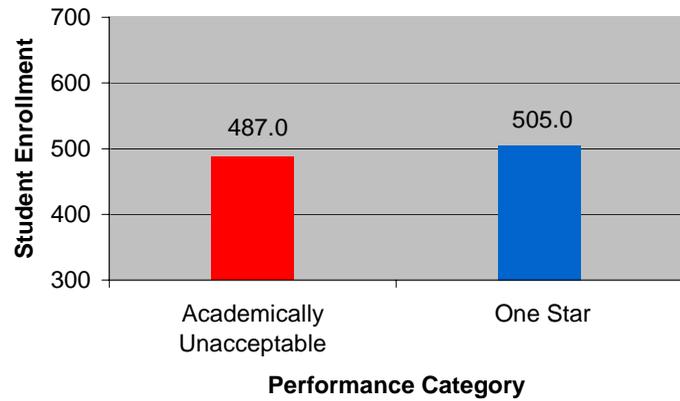


Figure 2
Average Pupil - Teacher Ratio

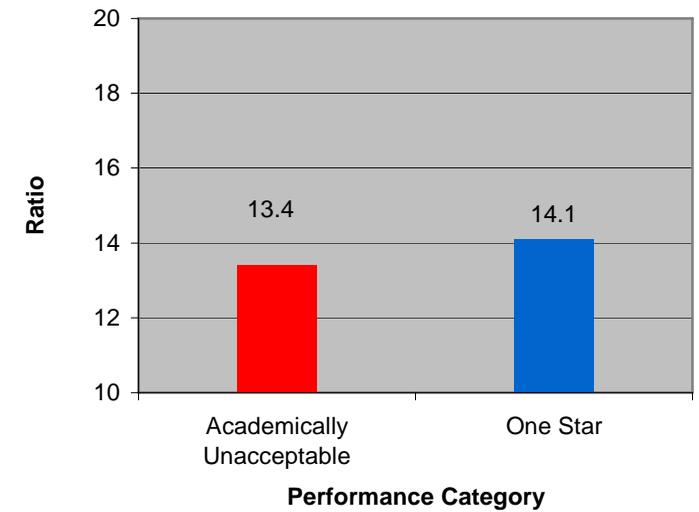
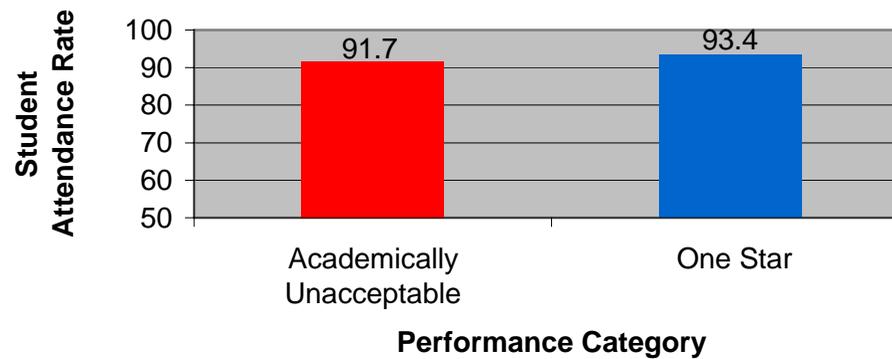


Figure 3
Average Student Attendance Rate



Performance and Student Characteristics

Lower performing schools appear to have higher percentages of minority, impoverished, and students with exceptionalities. Schools with the “Academically Unacceptable” label have a higher percentage of students who are minorities and in poverty than those schools with the “One Star” label. The difference in the percentage of minority students in the two groups is quite large.

Figure 4
Average Percent Student Minority

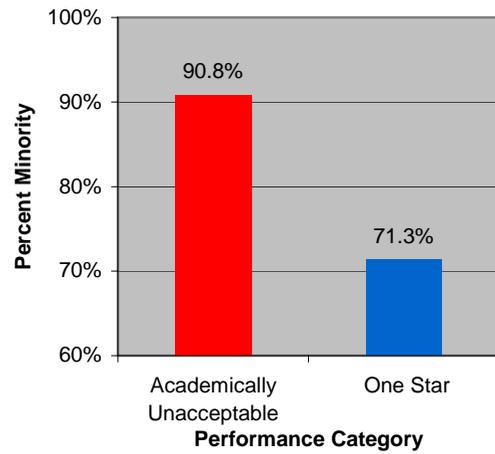


Figure 5
Average Percent Student with Exceptionalities

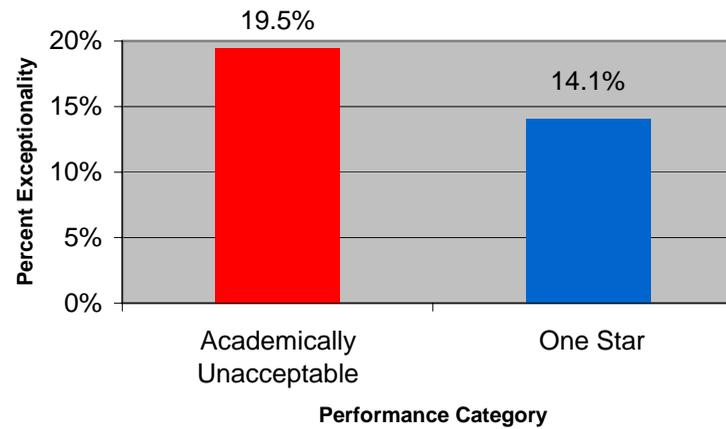
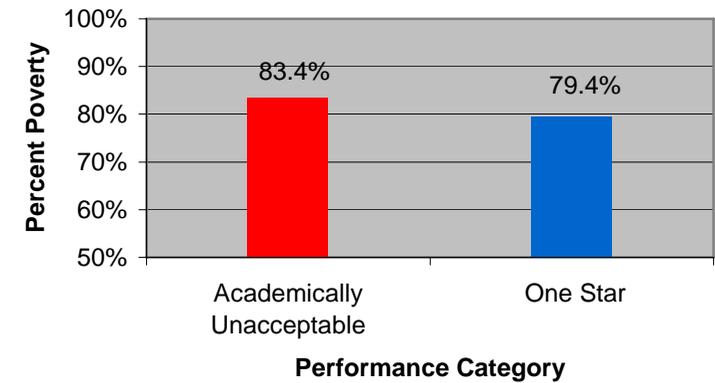


Figure 6
Average Percent Student Poverty



Performance and Money

On average, higher performing schools appear to be paying their teachers less and are spending less on per pupil instructional expenditures and pupil and instructional support.

Figure 7
Average Instructional Expenditures Per Student

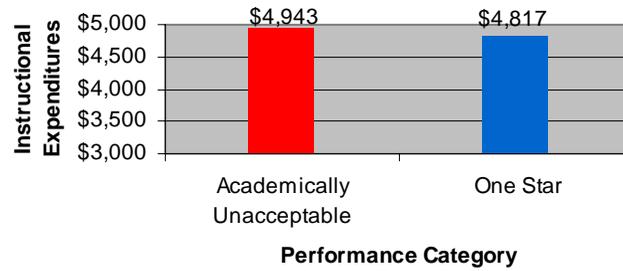


Figure 8
Average Pupil & Instructional Support Expenditures

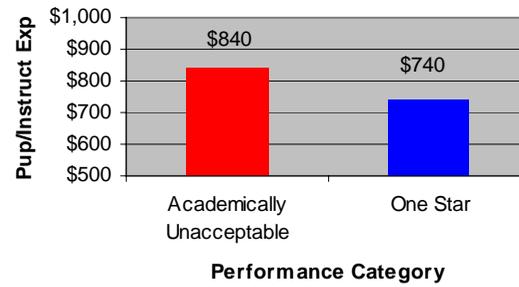
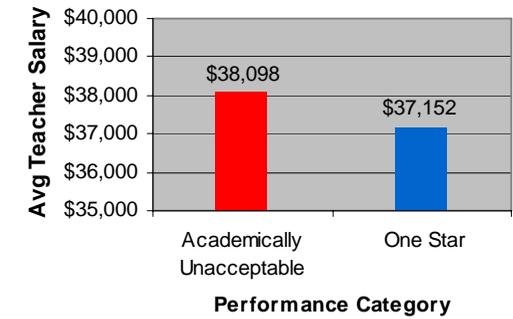
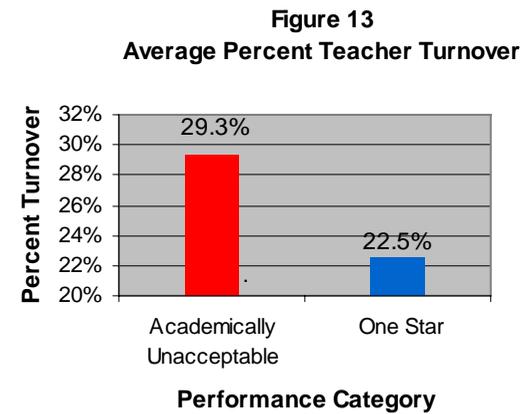
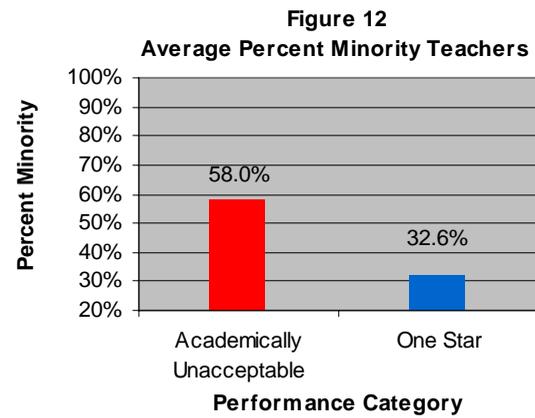
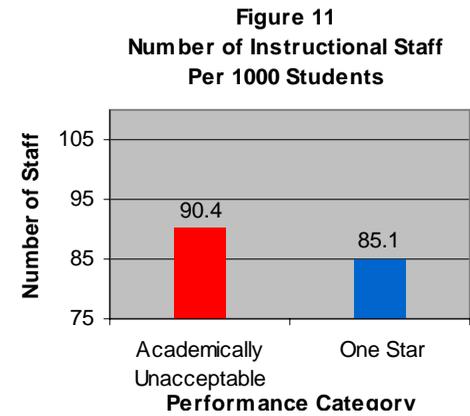
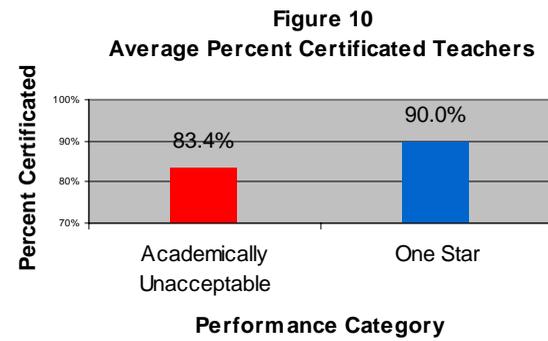


Figure 9
Average Teacher Budgeted Salary



Performance and Teacher Characteristics

On average, higher performing schools appear to have a larger percentage of certificated teachers. On average, higher performing schools have lower percentages of teachers who are minorities and lower teacher turnover. The difference in the percentage of teachers who are minorities is quite large. Higher performing schools have lower numbers of instructional staff per 1000 students.



Performance and Teacher Characteristics

There is almost no difference in Academically Unacceptable and One Star schools in the average years of teacher experience. Academically Unacceptable schools have a slightly higher percentage of teachers with Master's degrees.

Figure 14
Average Years Teaching Experience

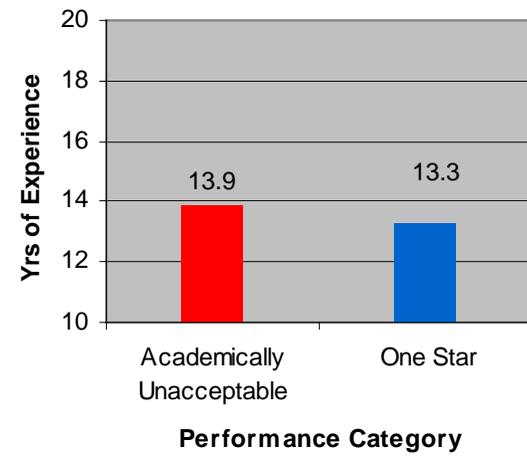
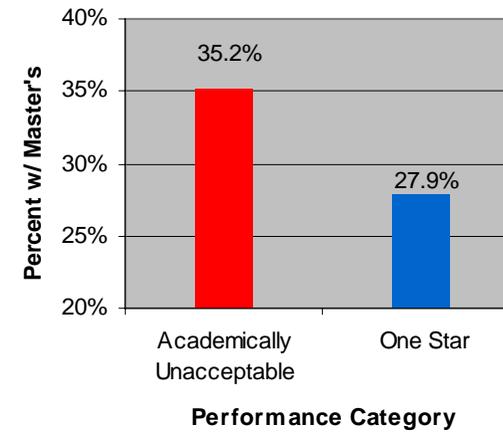


Figure 15
Average Percent Teachers with Master's Degree



FY 2005-06 MFP Accountability Report

School Data					Accountability Data		Student Data						
School Name	City	Type of School	Oct 1 Enrollments	Grade Span	Performance Score	Performance Label	% Poverty	% with Exceptionalities	% Gifted/Talented	% Minority	Advanced Placement		Attendance Rates
											# Taking AP Courses	% Taking AP Courses	
Acadia Parish - 4													
Crowley High School	Crowley	High	673	8-12	61.1	*	62.6	15.8	0.7	43.8			91.3
Crowley Kindergarten School	Crowley	Elem	322	PS,PK,K	75.6	*	84.8	9.6	0	41.9			90.7
North Crowley Elementary School	Crowley	Elem	410	PS,1-6	77	*	82	20.5	0.5	53.2			93
Ross Elementary School	Crowley	Elem	362	1-5	78.5	*	85.9	22.9	0	56.1			92.3
Allen Parish - 1													
Oakdale High School	Oakdale	High	343	8-12	72	*	55.7	6.1	0.6	40.5			91.6
Ascension Parish - 3													
Donaldsonville High School	Donaldsonville	High	707	7-12	58.2	U/S	77.8	12.4	1	92.5			92
Gonzales Primary School	Gonzales	Elem	726	IN,PS,PK,K-5	79.1	*	80.4	19.3	1	71.5			95.2
Lowery Intermediate School	Donaldsonville	Elem	328	4-6	55	U/S	84.8	20.4	0.6	93			94.5
Assumption Parish - 4													
Assumption High School	Napoleonville	High	1203	8-12	64.9	*	47.6	9.8	3.3	41.7			90.8
Belle Rose Middle School	Belle Rose	Mid	219	5-8	75.3	*	88.1	12.8	2.3	92.2			94.5
Labadieville Middle School	Labadieville	Mid	414	5-8	77.1	*	74.4	9.7	1.7	42.5			92.4
Bayou L'Ourse Primary School	Morgan City	Elem	173	PS,PK,K-4	75.3	*	67.6	17.9	0	6.9			93.4
Avoyelles Parish - 7													
Bunkie Elementary School	Bunkie	Elem	568	PS,PK,K-6	65.2	*	95.4	10.4	0.4	75.7			95
Cottonport Elementary School	Cottonport	Elem	454	PS,PK,K-6	61.6	*	92.1	14.3	0	64.1			93.4
Mansura Middle School	Mansura	Mid	287	7-8	69.7	*	78.7	10.8	0.3	53			92.5
Marksville Elementary School	Marksville	Elem	786	PS,PK,K-6	69.6	*	89.9	9.4	0.1	60.7			92.7
Marksville High School	Marksville	High	623	8-12	65.3	*	65.2	10.3	0.2	41.9			88
Marksville Middle School	Marksville	Mid	337	7-8	66.1	*	79.2	9.5	0.6	43.3			91.4
Riverside Elementary School	Simmesport	Elem	652	PS,PK,K-6	73.4	*	91.1	11.2	0	48			93.8
Bienville Parish - 3													
Arcadia High School	Arcadia	High	265	7-12	58.3	U/S	70.2	10.2	0	87.2			92.3
Bienville High School	Bienville	Comb	140	PS,PK,K-12	66.7	*	88.6	14.3	0.7	91.4			95.7
Gibbsland-Coleman High School	Gibbsland	Comb	302	K-12	77.8	*	87.1	9.3	0	96.7			95.9
Bossier Parish - 1													
Plain Dealing Middle School	Plain Dealing	Mid	105	6-8	73.7	*	90.5	11.4	0	85.7			92.9

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Performance Labels:

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FY 2005-06 MFP Accountability Report

School Name	Fiscal Data		Staffing Data				Teacher Data							
	Current Expenditures Per Pupil for:		Staff Per 1000 Pupils for:			Pupil - Teacher Ratios	Average Budgeted Salary (All Teachers)	Average Budgeted Salary (Exc. ROTC & Rehires)	% Certified	Avg Years Experience	% Master's Degree or Higher	% Turn-over Rate	% Minority	*Average Days Absent
	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff									
Acadia Parish - 4														
Crowley High School	\$3,881	\$767	56.5	8.9	77.3	15.3	\$36,880	\$36,880	86.4	11.3	22.7	18.8	11.4	8.9
Crowley Kindergarten School	\$4,258	\$693	59.0	0.0	74.5	16.9	\$35,937	\$35,937	100.0	14.2	5.3	36.8	5.3	13.0
North Crowley Elementary School	\$4,482	\$758	65.9	2.4	80.5	14.6	\$36,098	\$36,098	96.4	13.9	3.6	27.6	7.1	12.0
Ross Elementary School	\$4,752	\$816	71.8	2.8	88.4	13.4	\$36,025	\$36,025	96.3	13.5	3.7	0.0	22.2	14.4
Allen Parish - 1														
Oakdale High School	\$4,968	\$1,439	67.1	11.7	90.4	12.7	\$37,476	\$37,476	85.2	12.3	29.6	17.9	18.5	8.4
Ascension Parish - 3														
Donaldsonville High School	\$6,334	\$805	80.6	4.2	97.6	11.8	\$42,937	\$42,937	95.0	14.2	35.0	10.2	35.0	16.2
Gonzales Primary School	\$5,627	\$755	66.1	5.5	81.3	14.0	\$40,107	\$40,107	92.3	12.8	34.6	17.3	11.5	16.2
Lowery Intermediate School	\$6,282	\$1,015	73.2	6.1	100.6	12.6	\$39,749	\$39,451	92.3	12.7	46.2	26.1	61.5	23.3
Assumption Parish - 4														
Assumption High School	\$4,705	\$392	55.7	7.5	73.2	15.8	\$38,660	\$38,037	88.2	14.7	32.9	17.1	10.5	17.0
Belle Rose Middle School	\$4,825	\$785	68.5	9.1	105.0	12.9	\$34,780	\$34,780	88.2	11.9	17.6	22.2	47.1	17.2
Labadieville Middle School	\$3,859	\$313	55.6	4.8	72.5	16.6	\$33,617	\$33,579	92.0	9.0	32.0	17.9	16.0	18.7
Bayou L'Ourse Primary School	\$5,680	\$415	80.9	5.8	104.0	11.5	\$34,837	\$34,837	93.3	12.7	13.3	5.9	13.3	18.5
Avoyelles Parish - 7														
Bunkie Elementary School	\$3,331	\$288	47.5	3.5	54.6	19.6	\$35,694	\$35,556	93.1	19.4	10.3	27.6	20.7	15.3
Cottonport Elementary School	\$4,114	\$288	57.3	2.2	68.3	16.8	\$35,207	\$34,349	96.3	16.7	22.2	33.3	22.2	17.1
Mansura Middle School	\$3,774	\$288	52.3	7.0	62.7	16.9	\$37,742	\$37,534	88.2	20.4	29.4	20.0	29.4	17.1
Marksville Elementary School	\$3,944	\$288	54.7	5.1	66.2	16.7	\$35,239	\$35,239	91.5	15.3	17.0	24.4	21.3	14.1
Marksville High School	\$3,697	\$756	54.6	3.2	67.4	17.3	\$36,233	\$36,692	94.4	18.1	33.3	27.8	22.2	9.7
Marksville Middle School	\$3,437	\$288	50.4	8.9	65.3	16.9	\$34,201	\$33,691	85.0	17.2	35.0	39.3	40.0	8.8
Riverside Elementary School	\$3,512	\$288	50.6	3.1	59.8	18.6	\$34,407	\$34,407	94.3	13.3	20.0	6.5	14.3	12.6
Bienville Parish - 3														
Arcadia High School	\$5,937	\$2,047	64.2	15.1	101.9	12.6	\$37,875	\$37,137	81.0	13.5	47.6	31.8	66.7	10.1
Bienville High School	\$10,562	\$232	114.3	21.4	150.0	7.4	\$39,035	\$36,725	84.2	15.3	42.1	21.1	47.4	9.2
Gibbsland-Coleman High School	\$5,270	\$232	69.5	9.9	82.8	12.6	\$36,872	\$36,872	87.5	13.4	25.0	12.0	87.5	14.2
Bossier Parish - 1														
Plain Dealing Middle School	\$6,458	\$1,764	104.8	9.5	171.4	8.8	\$36,495	\$36,495	91.7	5.4	8.3	41.7	16.7	15.7

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FY 2005-06 MFP Accountability Report

School Data					Accountability Data		Student Data						
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											# Taking AP Courses	% Taking AP Courses	
<i>Caddo Parish - 16</i>													
Atkins Technology Elementary School	Shreveport	Elem	571	PS,PK,K-5	62.5	*	96	15.8	0	98.2			95
Broadmoor Middle Laboratory School	Shreveport	Mid	646	6-8	68.8	*	76.6	13.3	0.3	79.3			91.2
Fair Park High School	Shreveport	High	704	8-12	44.4	U/S	86.9	22.2	0.1	98.7			90
Green Oaks High School	Shreveport	High	494	8-12	46.4	U/S	81.2	19	0	99.4			93.5
Huntington High School	Shreveport	High	1272	8-12	55.3	U/S	50.2	13.3	0.2	79			90.9
Lakeshore Elementary School	Shreveport	Elem	596	PS,PK,K-5	68.3	*	92.8	10.6	0	99.3			96
Linear Middle School	Shreveport	Mid	515	6-8	53.1	U/S	94.4	14.4	0	99.8			91.7
Northwood High School	Shreveport	High	979	8-12	76.9	*	37	9.3	1.8	39.7			92.5
Oak Park Elementary School	Shreveport	Elem	383	PS,PK,K-5	55.3	U/S	95.3	13.8	0	99			94.7
Newton Smith Elementary School	Shreveport	Elem	280	PS,PK,K-5	64.1	*	96.8	15.4	0	98.9			94.2
Southwood High School	Shreveport	High	1562	8-12	67.7	*	41.5	8.3	0.3	56.8			91.6
E.B. Williams Stoner Hill Elementary Lab School	Shreveport	Elem	314	PS,PK,K-5	72.5	*	94.6	14.6	0	95.5			95.5
Werner Park Elementary School	Shreveport	Elem	512	PS,PK,K-5	63.7	*	94.5	13.1	0	97.3			93.9
Woodlawn High School	Shreveport	Comb	826	PK,8-12	45	U/S	85.5	18.4	0	98.2			87.5
Turner Elementary/Middle School	Shreveport	Elem	1211	PS,PK,K-8	69.4	*	75.8	11.1	0.2	88.4			93.9
Midway Professional Development Center	Shreveport	Elem	328	PS,PK,K-5	64.5	*	96.3	14	0	99.7			96
<i>Calcasieu Parish - 9</i>													
Jessie D. Clifton Elementary School	Lake Charles	Elem	324	IN,PS,PK,K-5	74.1	*	88.3	15.4	0.9	100			95.7
John J. Johnson II, Elementary School	Lake Charles	Elem	371	IN,PS,PK,K-5	65.3	*	88.7	15.4	0.3	96			95.5
LaGrange High School	Lake Charles	High	888	8-12	70.6	*	56.3	15.8	1.8	77.4			89.9
Oak Park Elementary School	Lake Charles	Elem	367	IN,PS,PK,K-5	75.6	*	83.9	12.5	0.5	97.8			95.7
D. S. Perkins Elementary School	Sulphur	Elem	288	IN,PS,PK,K-5	78.4	*	84.7	26.4	0.3	4.2			93.4
Washington/Marion Magnet High School	Lake Charles	High	688	8-12	64.1	*	72.1	13.5	1.2	99.4			93.6
T. H. Watkins Elementary School	Lake Charles	Elem	292	IN,PS,PK,K-5	71.5	*	84.9	12	0.3	98.6			96
Pearl Watson Elementary School	Lake Charles	Elem	464	IN,PS,PK,K-5	66.6	*	94.6	23.7	0.2	97.6			94.9
Ralph F. Wilson Elementary School	Lake Charles	Elem	260	IN,PS,PK,K-5	74.4	*	86.2	13.8	0.4	98.8			95.6
<i>Catahoula Parish - 1</i>													
Block High School	Jonesville	High	298	8-12	76.1	*	59.4	7	2.3	42.6			92.3
<i>Claiborne Parish - 6</i>													
Athens High School	Athens	Comb	241	IN,PS,PK,K-12	63.6	*	90.9	15.4	0.8	84.6			94.8

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FY 2005-06 MFP Accountability Report

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	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff									
<i>Caddo Parish - 16</i>														
Atkins Technology Elementary School	\$4,428	\$560	66.5	0.0	80.6	15.0	\$38,890	\$38,890	100.0	10.4	31.6	28.2	65.8	15.8
Broadmoor Middle Laboratory School	\$4,811	\$731	69.7	1.5	83.6	14.0	\$42,351	\$42,351	97.8	16.2	43.5	19.1	23.9	14.6
Fair Park High School	\$5,455	\$875	71.0	9.9	98.0	12.4	\$43,628	\$42,745	87.7	15.7	33.3	17.7	73.7	12.8
Green Oaks High School	\$4,951	\$754	74.9	12.1	101.2	11.5	\$43,262	\$42,199	86.0	14.3	32.6	17.1	76.7	12.4
Huntington High School	\$4,018	\$535	55.8	7.1	71.5	15.9	\$41,976	\$41,276	88.8	13.6	27.5	19.5	45.0	12.3
Lakeshore Elementary School	\$4,459	\$1,090	60.4	3.4	82.2	15.7	\$42,896	\$42,658	94.7	17.7	42.1	32.4	57.9	13.2
Linear Middle School	\$4,774	\$976	62.1	1.9	83.5	15.6	\$43,841	\$43,841	97.0	19.7	30.3	20.0	81.8	20.9
Northwood High School	\$3,973	\$623	51.1	5.1	67.4	17.8	\$42,684	\$41,571	90.9	14.0	30.9	17.3	23.6	9.9
Oak Park Elementary School	\$6,325	\$930	86.2	0.0	107.0	11.6	\$42,436	\$42,436	100.0	16.0	48.5	24.2	54.5	16.0
Newton Smith Elementary School	\$5,972	\$1,000	78.6	3.6	107.1	12.2	\$41,522	\$41,522	95.7	16.1	26.1	30.0	73.9	13.5
Southwood High School	\$3,846	\$541	53.8	5.1	65.9	17.0	\$42,484	\$41,912	91.3	15.2	32.6	18.6	25.0	12.2
E.B. Williams Stoner Hill Elementary Lab School	\$6,792	\$634	92.4	3.2	117.8	10.5	\$39,981	\$39,981	96.7	12.0	30.0	23.1	20.0	9.3
Werner Park Elementary School	\$4,759	\$858	66.4	2.0	87.9	14.6	\$39,806	\$39,806	97.1	11.4	20.0	12.5	65.7	17.7
Woodlawn High School	\$4,598	\$893	59.3	7.3	83.5	15.0	\$41,159	\$40,605	89.1	12.3	30.9	15.5	69.1	16.3
Turner Elementary/Middle School	\$4,402	\$567	57.8	6.6	72.7	15.5	\$41,355	\$41,355	89.7	14.1	37.2	19.0	52.6	15.0
Midway Professional Development Center	\$4,588	\$732	61.0	6.1	82.3	14.9	\$39,738	\$39,738	90.9	12.3	18.2	26.1	45.5	15.2
<i>Calcasieu Parish - 9</i>														
Jessie D. Clifton Elementary School	\$5,433	\$1,756	64.8	21.6	108.0	11.6	\$36,128	\$35,480	75.0	10.9	14.3	21.7	64.3	17.5
John J. Johnson II, Elementary School	\$4,583	\$1,430	70.1	5.4	91.6	13.3	\$38,009	\$37,176	92.9	14.4	35.7	33.3	57.1	19.5
LaGrange High School	\$5,587	\$939	66.4	24.8	100.2	11.0	\$38,797	\$38,617	72.8	11.7	23.5	23.7	16.0	9.4
Oak Park Elementary School	\$4,465	\$1,365	65.4	10.9	92.6	13.1	\$36,245	\$35,999	85.7	9.2	32.1	52.0	64.3	16.3
D. S. Perkins Elementary School	\$5,554	\$1,528	86.8	3.5	107.6	11.1	\$39,184	\$39,184	96.2	14.5	38.5	24.0	0.0	16.1
Washington/Marion Magnet High School	\$4,867	\$833	55.2	27.6	91.6	12.1	\$39,470	\$38,432	66.7	13.1	36.8	28.3	71.9	11.5
T. H. Watkins Elementary School	\$3,937	\$1,628	58.2	6.8	85.6	15.4	\$37,596	\$37,596	89.5	11.9	47.4	42.1	26.3	10.2
Pearl Watson Elementary School	\$5,299	\$1,270	75.4	8.6	99.1	11.9	\$35,366	\$35,243	89.7	9.1	12.8	39.5	35.9	13.5
Ralph F. Wilson Elementary School	\$4,314	\$1,824	65.4	7.7	96.2	13.7	\$37,019	\$36,579	89.5	10.9	31.6	40.0	36.8	20.0
<i>Catahoula Parish - 1</i>														
Block High School	\$4,434	\$942	73.8	20.1	94.0	10.6	\$28,151	\$27,907	78.6	10.5	28.6	36.7	25.0	8.4
<i>Claiborne Parish - 6</i>														
Athens High School	\$4,770	\$969	74.7	0.0	87.1	13.4	\$31,712	\$31,495	100.0	13.9	27.8	9.1	72.2	11.5

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FY 2005-06 MFP Accountability Report

School Data					Accountability Data		Student Data						
School Name	City	Type of School	Oct 1 Enrollments	Grade Span	Performance Score	Performance Label	% Poverty	% with Exceptionalities	% Gifted/Talented	% Minority	Advanced Placement		Attendance Rates
											# Taking AP Courses	% Taking AP Courses	
Haynesville Jr./Sr. High School	Haynesville	Comb	401	5-12	76.3	*	67.8	14	12.2	63.8			94.6
Homer Elementary School	Homer	Elem	554	IN,PS,PK,K-5	73.8	*	86.3	23.1	1.8	77.1			94.9
Homer High School	Homer	High	299	9-12	63.5	*	72.2	14.7	13.4	72.9			91.3
Homer Junior High School	Homer	Mid	280	6-8	68.3	*	82.9	16.4	10.7	81.1			93.4
Pineview High School	Lisbon	Comb	162	PS,PK,K-12	72.9	*	93.8	13.6	5.6	100			96
Concordia Parish - 1													
Ferriday High School	Ferriday	High	407	8-12	58	U/S	92.6	10.6	2	96.8			92.9
DeSoto Parish - 2													
Mansfield High School	Mansfield	High	429	8-12	62.5	*	81.6	13.3	0.7	87.4			92.8
Pelican All Saints High School	Pelican	Comb	185	PS,PK,K-12	67.9	*	93	17.3	0	84.3			95
East Baton Rouge Parish - 30													
Audubon Elementary School	Baton Rouge	Elem	428	PS,PK,K-5	78.5	*	79.4	13.8	0	87.6			95.4
Banks Elementary School	Baton Rouge	Elem	401	PS,PK,K-5	52.8	U/S	95.8	14.2	0	99.5			95.5
Belaire High School	Baton Rouge	High	1069	8-12	60	*	80.3	11	0.9	96.2			91.4
Bernard Terrace Elementary School	Baton Rouge	Elem	523	PS,PK,K-5	79.1	*	80.7	8.6	13.2	88.9			94.5
Broadmoor Middle School	Baton Rouge	Mid	1022	6-8	63.4	*	84.9	11.2	0	88.4			92.2
Broadmoor Senior High School	Baton Rouge	High	1068	8-12	64.8	*	65.1	8.2	0.2	72.9			90.7
Capitol Middle School	Baton Rouge	Mid	812	6-8	50	U/S	92.5	11.9	0.1	98.6			91.5
Dalton Elementary School	Baton Rouge	Elem	370	PS,PK,K-5	56.7	U/S	94.9	13	0	99.7			94.7
Eden Park Elementary School	Baton Rouge	Elem	304	PS,PK,K-5	47.4	U/S	97	19.7	0	100			94.5
Glen Oaks Senior High School	Baton Rouge	High	797	8-12	56.9	U/S	84.4	9.3	0.4	99.6			90.9
Greenville Elementary School	Baton Rouge	Elem	537	PS,PK,K-5	52.3	U/S	92.4	14.2	0	99.8			94.7
Harding Elementary School	Baton Rouge	Elem	395	PS,PK,K-5	47.4	U/S	95.7	16.5	0	99.2			94.5
Howell Park Elementary School	Baton Rouge	Elem	504	PS,PK,K-5	55	U/S	95.4	10.7	0	99			94.4
Kenilworth Middle School	Baton Rouge	Mid	838	6-8	55.4	U/S	84.5	14.2	0.6	91.5			89.6
Lanier Elementary School	Baton Rouge	Elem	419	PS,PK,K-5	55.4	U/S	96.4	15.3	0	98.8			95.2
LaBelle Aire Elementary School	Baton Rouge	Elem	768	PS,PK,K-5	60.5	*	89.5	12.4	0.1	96			95.1
LaSalle Elementary School	Baton Rouge	Elem	367	PS,PK,K-5	67	*	88.6	17.2	0	85.8			94.3
Robert E. Lee High School	Baton Rouge	High	798	8-12	54.6	U/S	71.3	11.7	0.8	84			90.5
Magnolia Woods Elementary School	Baton Rouge	Elem	468	PS,PK,K-5	69.2	*	88.2	10.5	0.4	96.8			94.7
North Highlands Elementary School	Baton Rouge	Elem	410	PS,PK,K-5	60.6	*	94.4	12	0	97.1			95.1
Park Forest Elementary School	Baton Rouge	Elem	533	PS,PK,K-5	63.1	*	91.4	9.4	0.2	98.9			95.8
Polk Elementary School	Baton Rouge	Elem	310	PS,PK,K-5	52.1	U/S	92.9	12.6	1	95.8			95.2
Scotlandville Magnet High School	Baton Rouge	High	1101	8-12	53.8	U/S	82.7	6.4	0.5	99.2			90.3

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FY 2005-06 MFP Accountability Report

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	Current Expenditures Per Pupil for:		Staff Per 1000 Pupils for:			Pupil - Teacher Ratios	Average Budgeted Salary (All Teachers)	Average Budgeted Salary (Exc. ROTC & Rehires)	% Certified	Avg Years Experience	% Master's Degree or Higher	% Turn-over Rate	% Minority	*Average Days Absent	
	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff										
Haynesville Jr./Sr. High School	\$5,012	\$931	72.3	15.0	92.3	11.5	\$32,807	\$32,661	82.9	12.5	28.6	7.3	22.9	9.3	
Homer Elementary School	\$5,482	\$964	75.8	7.2	86.6	12.0	\$30,433	\$30,433	91.3	10.7	19.6	23.1	19.6	12.1	
Homer High School	\$5,032	\$776	76.9	6.7	93.6	12.0	\$33,627	\$32,464	92.0	17.2	36.0	32.1	32.0	10.0	
Homer Junior High School	\$4,531	\$952	64.3	10.7	82.1	13.3	\$31,743	\$30,827	85.7	13.2	28.6	25.0	42.9	9.2	
Pineview High School	\$6,815	\$1,066	98.8	12.3	123.5	9.0	\$33,482	\$32,669	88.9	16.8	50.0	25.0	88.9	8.4	
Concordia Parish - 1															
Ferriday High School	\$5,238	\$352	56.5	22.1	88.5	12.7	\$34,266	\$32,141	71.9	16.2	40.6	19.4	68.8	9.8	
DeSoto Parish - 2															
Mansfield High School	\$5,833	\$674	62.9	23.3	97.9	11.6	\$43,945	\$43,879	73.0	13.3	40.5	16.7	32.4	16.1	
Pelican All Saints High School	\$5,912	\$786	70.3	10.8	91.9	12.3	\$45,411	\$44,752	86.7	17.6	20.0	16.7	40.0	19.9	
East Baton Rouge Parish - 30															
Audubon Elementary School	\$4,348	\$733	58.4	2.3	72.4	16.5	\$38,585	\$38,585	96.2	12.5	26.9	36.0	26.9	13.0	
Banks Elementary School	\$4,906	\$986	54.9	5.0	72.3	16.7	\$43,233	\$41,368	91.7	21.6	54.2	35.0	83.3	13.9	
Belaire High School	\$4,417	\$718	46.8	10.3	66.4	17.5	\$42,401	\$41,358	82.0	14.0	42.6	33.3	54.1	12.2	
Bernard Terrace Elementary School	\$4,511	\$579	55.4	5.7	68.8	16.3	\$40,509	\$39,790	90.6	14.9	37.5	23.3	50.0	11.6	
Broadmoor Middle School	\$4,517	\$678	56.8	5.9	72.4	16.0	\$41,565	\$40,025	90.6	16.5	43.8	35.3	62.5	13.7	
Broadmoor Senior High School	\$4,270	\$714	46.8	7.5	63.7	18.4	\$43,719	\$42,770	86.2	16.4	39.7	13.6	20.7	10.8	
Capitol Middle School	\$5,130	\$776	55.4	13.5	80.0	14.5	\$40,488	\$39,825	80.4	13.8	53.6	33.3	87.5	13.4	
Dalton Elementary School	\$4,691	\$890	51.4	16.2	81.1	14.8	\$37,651	\$36,595	76.0	10.1	32.0	39.1	68.0	12.6	
Eden Park Elementary School	\$5,859	\$1,164	75.7	6.6	102.0	12.2	\$39,030	\$38,495	92.0	11.8	40.0	26.1	88.0	18.0	
Glen Oaks Senior High School	\$5,993	\$806	61.5	16.3	87.8	12.9	\$44,290	\$43,441	79.0	17.7	50.0	25.9	54.8	12.2	
Greenville Elementary School	\$4,397	\$803	50.3	7.4	67.0	17.3	\$39,586	\$39,586	87.1	13.6	35.5	36.7	71.0	20.6	
Harding Elementary School	\$4,234	\$624	53.2	5.1	65.8	17.2	\$37,106	\$37,106	91.3	8.0	30.4	60.0	60.9	16.9	
Howell Park Elementary School	\$4,228	\$712	53.6	6.0	69.4	16.8	\$38,716	\$38,300	90.0	11.2	36.7	37.9	33.3	16.6	
Kenilworth Middle School	\$5,456	\$752	69.2	7.2	87.1	13.1	\$40,908	\$39,946	90.6	16.0	34.4	23.7	56.3	11.1	
Lanier Elementary School	\$4,678	\$741	59.7	7.2	76.4	15.0	\$37,239	\$37,239	89.3	9.4	35.7	38.5	57.1	23.8	
LaBelle Aire Elementary School	\$4,521	\$541	58.6	1.3	65.1	16.7	\$42,011	\$41,504	97.8	19.2	28.3	13.0	30.4	15.7	
LaSalle Elementary School	\$5,699	\$958	73.6	2.7	92.6	13.1	\$40,385	\$40,133	96.4	14.8	42.9	11.5	32.1	10.4	
Robert E. Lee High School	\$5,429	\$807	61.4	11.3	84.0	13.8	\$40,525	\$39,401	84.5	12.4	22.4	33.9	43.1	12.7	
Magnolia Woods Elementary School	\$4,960	\$773	57.7	6.4	72.6	15.6	\$42,104	\$41,753	90.0	17.4	46.7	17.9	36.7	11.4	
North Highlands Elementary School	\$4,528	\$1,015	58.5	4.9	75.6	15.8	\$37,970	\$36,879	92.3	10.3	26.9	28.0	57.7	12.6	
Park Forest Elementary School	\$4,098	\$711	50.7	3.8	61.9	18.4	\$41,655	\$41,288	93.1	16.4	44.8	14.8	48.3	15.0	
Polk Elementary School	\$5,039	\$1,095	54.8	6.5	77.4	16.3	\$42,394	\$42,394	89.5	17.3	57.9	22.2	78.9	12.0	
Scotlandville Magnet High School	\$4,399	\$701	52.7	9.1	69.9	16.2	\$40,907	\$39,815	85.3	12.4	41.2	28.8	73.5	12.2	

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											# Taking AP Courses	% Taking AP Courses	
Sharon Hills Elementary School	Baton Rouge	Elem	435	PS,PK,K-5	67.2	*	89.2	17.5	0.5	94.5			94.3
Southeast Middle School	Baton Rouge	Mid	959	6-8	77.7	*	65.4	12.3	0.4	65.4			95.4
Tara High School	Baton Rouge	High	1079	8-12	65.9	*	61.4	8.9	0.7	71.4			89.9
Villa del Rey Elementary School	Baton Rouge	Elem	464	PS,PK,K-5	71.2	*	86.2	12.1	0	96.6			95.4
White Hills Elementary School	Baker	Elem	443	PS,PK,K-5	64.4	*	83.7	13.3	0	75.4			94.6
Capitol Pre-College Academy for Boys	Baton Rouge	High	338	8-12	35.6	U/S	87.9	20.4	0.6	98.8			87.5
Capitol Pre-College Academy for Girls	Baton Rouge	High	345	8-12	43.7	U/S	86.7	10.7	0.3	99.7			87.4
East Carroll Parish - 4													
Lake Providence Junior High School	Lake Providence	Mid	319	6-8	48.7	U/S	94.7	12.9	0	100			92.8
Lake Providence Senior High School	Lake Providence	High	322	8-12	57.3	U/S	95	9.9	0.3	100			95.4
Monticello High School	Lake Providence	Comb	240	K-12	63.7	*	88.3	18.3	0.4	61.7			92.7
Northside Elementary School	Lake Providence	Elem	261	PS,PK,K-5	76.4	*	93.1	12.6	0	99.2			95.2
East Feliciana Parish - 2													
Clinton Middle School	Clinton	Mid	270	5-8	71.9	*	94.4	17	0.7	93.7			95.8
Clinton Elementary School	Clinton	Elem	546	PS,PK,K-5	67.6	*	92.7	12.5	0.5	90.1			95.9
Evangeline Parish - 3													
Chataignier Elementary School	Chataignier	Elem	394	PS,PK,K-8	74.3	*	87.8	18	1	57.9			92.4
Ville Platte High School	Ville Platte	Comb	838	5-12	60.4	*	87.4	14.1	1.3	71.6			90.1
Ville Platte Elementary School	Ville Platte	Elem	718	IN,PS,PK,K-4	73.6	*	94.7	17.7	0.1	77.2			92.4
Franklin Parish - 4													
Fort Necessity School	Fort Necessity	Elem	360	PS,PK,K-8	63.1	*	83.6	13.1	4.7	31.9			92.6
Gilbert School	Gilbert	Elem	516	PS,PK,K-8	78.5	*	84.9	8.9	2.7	47.9			93.8
Franklin Parish High School	Winnsboro	High	775	8-12	65.8	*	64.9	4.5	0.1	45.2			92.4
Winnsboro Elementary School	Winnsboro	Elem	588	PS,PK,K-5	47.2	U/S	95.1	14.6	0.5	89.1			93
Grant Parish - 1													
Montgomery High School	Montgomery	High	260	7-12	76.7	One Star	66.9	13.1	1.2	24.6			92.4
Iberia Parish - 6													
Canal Street Elementary School	Jeanerette	Elem	240	PS,PK,K-2	76.4	*	94.6	17.5	0	91.3			95.8
Jeanerette Senior High School	Jeanerette	High	334	8-12	54.4	U/S	79	17.4	2.1	80.8			90.7
Westgate High School	New Iberia	High	1188	8-12	64.7	*	59.2	15.2	4.8	53.5			89.8
Park Elementary School	New Iberia	Elem	272	PS,K-6	71.8	*	97.8	15.1	1.1	96.7			96.5

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	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff									
Sharon Hills Elementary School	\$5,066	\$803	59.8	6.9	78.2	15.0	\$40,785	\$40,049	89.7	16.0	34.5	14.8	31.0	9.2
Southeast Middle School	\$4,832	\$709	62.6	6.3	78.2	14.5	\$40,072	\$39,872	90.9	13.6	36.4	33.3	34.8	13.5
Tara High School	\$5,339	\$669	55.6	12.0	76.9	14.8	\$43,154	\$42,207	82.2	15.8	42.5	20.3	31.5	13.2
Villa del Rey Elementary School	\$5,072	\$689	64.7	6.5	79.7	14.1	\$41,829	\$41,599	90.9	18.3	33.3	22.6	33.3	18.2
White Hills Elementary School	\$3,895	\$715	56.4	0.0	65.5	17.7	\$39,442	\$38,933	100.0	14.3	28.0	16.7	28.0	17.7
Capitol Pre-College Academy for Boys	\$6,152	\$885	85.8	17.8	121.3	9.7	\$41,303	\$40,740	82.9	12.1	31.4	0.0	74.3	14.5
Capitol Pre-College Academy for Girls	\$6,721	\$974	104.3	8.7	130.4	8.8	\$40,409	\$39,405	92.3	10.9	43.6	0.0	53.8	10.6
East Carroll Parish - 4														
Lake Providence Junior High School	\$4,850	\$677	34.5	47.0	90.9	12.3	\$28,572	\$27,477	42.3	10.0	26.9	52.0	96.2	15.0
Lake Providence Senior High School	\$5,003	\$737	74.5	12.4	99.4	11.5	\$33,431	\$32,046	85.7	23.2	39.3	23.3	82.1	15.3
Monticello High School	\$4,901	\$478	66.7	12.5	91.7	12.6	\$31,962	\$30,933	84.2	20.2	36.8	36.4	68.4	14.6
Northside Elementary School	\$5,238	\$478	80.5	3.8	95.8	11.9	\$31,358	\$31,079	95.5	17.3	31.8	16.7	81.8	28.2
East Feliciana Parish - 2														
Clinton Middle School	\$5,094	\$868	55.6	29.6	100.0	11.7	\$31,979	\$29,520	65.2	9.3	21.7	35.0	69.6	
Clinton Elementary School	\$4,366	\$920	53.1	9.2	71.4	16.1	\$32,119	\$30,902	85.3	10.8	20.6	31.3	67.6	
Evangeline Parish - 3														
Chataignier Elementary School	\$5,613	\$573	78.7	0.0	93.9	12.7	\$37,327	\$37,327	100.0	15.7	12.9	12.1	12.9	17.0
Ville Platte High School	\$4,586	\$731	56.1	9.5	78.8	15.2	\$36,212	\$36,212	85.5	11.9	10.9	22.8	14.5	13.5
Ville Platte Elementary School	\$4,514	\$513	58.5	5.6	71.0	15.6	\$36,179	\$36,179	91.3	13.1	13.0	17.0	19.6	21.2
Franklin Parish - 4														
Fort Necessity School	\$3,694	\$534	50.0	0.0	58.3	20.0	\$30,368	\$29,680	100.0	17.4	33.3	25.0	16.7	12.0
Gilbert School	\$4,320	\$663	60.1	1.9	67.8	16.1	\$29,315	\$28,827	96.9	14.8	28.1	16.7	9.4	13.8
Franklin Parish High School	\$3,893	\$749	46.5	9.0	61.9	18.0	\$31,759	\$30,962	83.7	15.5	27.9	24.4	18.6	13.6
Winnsboro Elementary School	\$4,651	\$665	64.6	0.0	71.4	15.5	\$30,753	\$29,644	100.0	18.5	36.8	18.4	36.8	18.0
Grant Parish - 1														
Montgomery High School	\$4,650	\$649	80.8	0.0	92.3	12.4	\$34,853	\$34,181	100.0	12.0	33.3	13.6	0.0	7.8
Iberia Parish - 6														
Canal Street Elementary School	\$4,453	\$461	50.0	12.5	79.2	16.0	\$34,419	\$34,419	80.0	12.2	20.0	40.0	53.3	19.1
Jeanerette Senior High School	\$6,992	\$692	122.8	50.9	185.6	5.8	\$36,975	\$36,366	70.7	14.5	12.1	17.3	22.4	13.6
Westgate High School	\$4,484	\$653	69.0	16.8	94.3	11.6	\$35,826	\$35,826	80.4	13.5	28.4	20.4	22.5	11.9
Park Elementary School	\$5,214	\$763	77.2	14.7	110.3	10.9	\$34,801	\$34,801	84.0	10.1	20.0	29.6	56.0	10.8

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											# Taking AP Courses	% Taking AP Courses	
Pesson Addition Elementary School	New Iberia	Elem	398	PS,K-4	74.2	*	95.5	16.8	1	89.7			95.9

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	Classroom Instruction	Pupil & Instruct Support	Certified Teachers	Uncertified Teachers	Instructional Staff									
Person Addition Elementary School	\$4,470	\$562	67.8	5.0	82.9	13.7	\$34,778	\$34,778	93.1	12.4	20.7	22.6	44.8	23.1

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FY 2005-06 MFP Accountability Report

School Data					Accountability Data		Student Data						
School Name	City	Type of School	Oct 1 Enrollments	Grade Span	Performance Score	Performance Label	% Poverty	% with Exceptionalities	% Gifted/Talented	% Minority	Advanced Placement		Attendance Rates
											# Taking AP Courses	% Taking AP Courses	
St. Charles Street Elementary School	Jeanerette	Elem	277	3-6	78	*	96	24.9	2.9	91.3			95.8
<i>Iberville Parish - 3</i>													
White Castle High School	White Castle	High	290	7-12	60.4	*	92.4	19	3.4	96.9			92.8
Dorseyville Elementary School	White Castle	Elem	453	IN,PS,PK,K-6	75.2	*	96.7	12.8	0.9	91.6			94.9
East Iberville Elementary/High School	St. Gabriel	Comb	479	IN,PS,PK,K-12	65.6	*	81.6	15.7	2.3	84.6			93.1
<i>Jackson Parish - 1</i>													
Jonesboro-Hodge High School	Jonesboro	High	376	8-12	68.2	*	60.4	8.5	4.3	63.3			92.5
<i>Jefferson Davis Parish - 1</i>													
Ward Elementary School	Jennings	Elem	544	PS,PK,K-2	77.4	*	74.4	16.5	0	44.3			94.3
<i>Lafayette Parish - 5</i>													
Alice N. Boucher Elementary School	Lafayette	Elem	731	PS,PK,K-5	67.7	*	95.1	17.4	0	95.1			92.4
Carencro Middle School	Carencro	Mid	731	4-8	74.6	*	75	14	0.4	61.1			92.9
Carencro High School	Lafayette	High	1451	6-12	69.9	*	53.3	7	0.1	47.5			91.7
J.W. Faulk Elementary School	Lafayette	Elem	545	PS,PK,K-5	64.4	*	94.7	12.3	0.6	96.3			94.2
Northside High School	Lafayette	High	1107	7-12	60.3	*	70.8	10.4	0.8	86.3			88.4
<i>Lafourche Parish - 2</i>													
Central Lafourche High School	Raceland	High	1380	8-12	73.3	*	44.2	8.4	0.5	19			92.7
Raceland Middle School	Raceland	Mid	711	6-8	68	*	66.8	12.5	0.8	35.9			91.7
<i>LaSalle Parish - 1</i>													
Jena High School	Jena	High	499	8-12	79	*	46.1	5.8	2.4	19.2			93.2
<i>Lincoln Parish - 2</i>													
Cypress Springs Elementary School	Ruston	Elem	409	K-5	76	*	91	18.6	0.7	87.8			96.6
Dubach High School	Dubach	High	137	7-12	78.1	*	63.5	9.5	4.4	43.1			93.8

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	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instruct- ional Staff									
St. Charles Street Elementary School	\$4,390	\$576	79.4	0.0	97.5	12.6	\$35,028	\$35,028	100.0	11.9	13.6	11.8	31.8	13.0
<i>Iberville Parish - 3</i>														
White Castle High School	\$4,875	\$701	65.5	13.8	89.7	12.6	\$39,003	\$38,788	82.6	13.5	56.5	31.8	82.6	9.1
Dorseyville Elementary School	\$4,920	\$743	68.4	6.6	86.1	13.3	\$39,418	\$39,418	91.2	16.3	52.9	14.7	67.6	11.8
East Iberville Elementary/High School	\$5,429	\$848	79.3	6.3	98.1	11.7	\$39,086	\$39,086	92.7	15.2	34.1	26.8	56.1	11.5
<i>Jackson Parish - 1</i>														
Jonesboro-Hodge High School	\$6,825	\$1,243	77.1	8.0	93.1	11.8	\$47,869	\$47,869	90.6	14.6	34.4	16.1	34.4	12.8
<i>Jefferson Davis Parish - 1</i>														
Ward Elementary School	\$5,464	\$770	73.5	0.0	84.6	13.6	\$40,174	\$40,174	100.0	14.4	20.0	9.5	10.0	13.4
<i>Lafayette Parish - 5</i>														
Alice N. Boucher Elementary School	\$4,922	\$779	64.3	5.5	79.3	14.3	\$38,988	\$38,988	92.2	11.0	23.5	12.2	29.4	8.8
Carencro Middle School	\$5,313	\$901	68.4	4.1	83.4	13.8	\$39,659	\$39,659	94.3	12.8	26.4	18.6	20.8	10.1
Carencro High School	\$4,781	\$526	72.4	8.3	88.2	12.4	\$41,591	\$41,591	89.7	12.8	35.0	16.3	17.9	10.5
J.W. Faulk Elementary School	\$5,126	\$707	75.2	0.0	88.1	13.3	\$37,325	\$37,325	100.0	10.6	17.1	26.8	19.5	7.1
Northside High School	\$4,723	\$656	65.0	5.4	80.4	14.2	\$40,774	\$40,860	92.3	11.7	34.6	21.7	32.1	9.8
<i>Lafourche Parish - 2</i>														
Central Lafourche High School	\$3,989	\$631	57.2	9.4	78.3	15.0	\$35,762	\$35,337	85.9	12.8	19.6	18.2	5.4	12.6
Raceland Middle School	\$4,128	\$756	67.5	9.8	97.0	12.9	\$32,476	\$32,476	87.3	8.3	16.4	31.5	14.5	14.5
<i>LaSalle Parish - 1</i>														
Jena High School	\$4,443	\$383	56.1	20.0	82.2	13.1	\$31,502	\$31,502	73.7	9.7	15.8	30.8	5.3	16.2
<i>Lincoln Parish - 2</i>														
Cypress Springs Elementary School	\$4,460	\$554	75.8	0.0	88.0	13.2	\$36,691	\$36,691	100.0	15.0	41.9	15.6	16.1	12.6
Dubach High School	\$6,548	\$880	116.8	7.3	138.7	8.1	\$36,344	\$36,344	94.1	11.5	41.2	31.6	5.9	12.8

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											# Taking AP Courses	% Taking AP Courses	
Madison Parish - 2													
Madison Middle School	Tallulah	Mid	542	6-8	49.9	U/S	88.6	15.3	0.7	92.8			94.5
Madison High School	Tallulah	High	456	8-12	49.2	U/S	73.5	10.7	1.5	97.1			91.8
Morehouse Parish - 7													
Morehouse Junior High School	Bastrop	Mid	458	7-8	73	*	77.3	11.8	0	78.4			91.5
Cherry Ridge Elementary School	Bastrop	Elem	328	PS,PK,K-6	68.9	*	78.7	22	0	45.1			93.8
Collinston Elementary School	Collinston	Elem	184	PS,K-5	74.1	*	93.5	19	0	93.5			96.7
Delta High School	Mer Rouge	High	246	6-12	69.5	*	90.2	15	0.4	94.7			92.5
South Side Elementary School	Bastrop	Elem	365	PS,PK,K-6	68.4	*	94.5	17.3	0	97.5			94.8
Career Center	Bastrop	High	173	9	14	U/S	62.4	28.9	0	52.6			92.2
Morehouse Alternative School	Bastrop	Mid	58	7-8	24.7	U/S	79.3	53.4	0	84.5			84.9
Natchitoches Parish - 6													
East Natchitoches Elementary School	Natchitoches	Elem	441	3-6	75.6	*	83.2	16.6	1.4	78.9			94.1
Natchitoches Central High School	Natchitoches	Comb	1370	IN,PS,PK,8-12	73.1	*	55.5	9.9	9.3	56.4			92
North Natchitoches Elementary School	Natchitoches	Elem	518	IN,PS,PK,K-6	63.1	*	91.7	11.4	0.8	88.4			93.9
M.R. Weaver Elementary School	Natchitoches	Elem	508	IN,PS,PK,K-2	73.3	*	75.8	13	0.6	71.5			94.3
Cloutierville Elementary School	Cloutierville	Elem	425	IN,PS,PK,K-8	74.7	*	85.6	13.4	1.2	61.9			92.7
Lakeview Junior-Senior High School	Campti	Comb	558	IN,PS,PK,7-12	60.5	*	67.2	8.2	0.7	48.2			90.1
Pointe Coupee Parish - 1													
Livonia High School	Livonia	High	554	7-12	76.9	*	60.6	15	0.9	38.4			91.6
Rougon Elementary School	Rougon	Elem	407	IN,PS,PK,K-8	75.9	*	78.4	17	0.2	47.7			94.8
Rapides Parish - 5													
Acadian Elementary School	Alexandria	Elem	324	PS,PK,K-5	64.3	*	84.6	15.7	0	98.8			96.1
North Bayou Rapides Elementary School	Alexandria	Elem	327	PS,PK,K-5	61.3	*	88.1	17.4	0.3	86.5			94.6
Pineville Elementary School	Pineville	Elem	405	PS,PK,K-6	79.2	*	89.1	15.3	0.2	67.4			95.1
Reed Avenue Elementary School	Alexandria	Elem	292	PS,PK,K-5	50.5	U/S	80.5	16.8	0	94.5			93.4
Northwood High School	Boyce	Comb	753	PS,PK,K-12	74.1	*	78.4	14.3	0	46.1			92

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	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff									
Madison Parish - 2														
Madison Middle School	\$3,427	\$870	31.4	16.6	57.2	20.8	\$27,500	\$27,500	65.4	13.5	42.3	45.5	96.2	15.4
Madison High School	\$3,980	\$1,995	39.5	21.9	70.2	16.3	\$28,913	\$28,712	64.3	19.2	46.4	44.4	89.3	13.1
Morehouse Parish - 7														
Morehouse Junior High School	\$4,800	\$611	56.8	10.9	80.8	14.8	\$36,440	\$36,034	83.9	11.1	25.8	24.2	48.4	15.2
Cherry Ridge Elementary School	\$5,249	\$591	51.8	18.3	76.2	14.3	\$35,684	\$35,209	73.9	9.6	39.1	32.1	17.4	16.4
Collinston Elementary School	\$5,641	\$434	76.1	5.4	87.0	12.3	\$35,223	\$35,223	93.3	7.7	33.3	28.6	46.7	11.3
Delta High School	\$6,707	\$1,226	65.0	32.5	122.0	10.3	\$38,724	\$37,533	66.7	8.1	16.7	40.0	62.5	19.1
South Side Elementary School	\$4,509	\$471	52.1	8.2	65.8	16.6	\$36,277	\$36,277	86.4	11.7	36.4	11.5	36.4	19.8
Career Center	\$3,946	\$667	40.5	17.3	63.6	17.3	\$35,722	\$35,722	70.0	9.6	40.0	80.0	40.0	8.2
Morehouse Alternative School	\$5,732	\$258	103.4	51.7	155.2	6.4	\$34,925	\$34,925	66.7	7.4	22.2	40.0	66.7	28.9
Natchitoches Parish - 6														
East Natchitoches Elementary School	\$4,327	\$841	63.5	2.3	74.8	15.2	\$32,269	\$32,269	96.6	11.0	10.3	27.6	13.8	12.8
Natchitoches Central High School	\$4,545	\$644	56.9	5.1	68.6	16.1	\$36,730	\$35,902	91.8	16.3	48.2	18.2	16.5	11.6
North Natchitoches Elementary School	\$5,636	\$984	73.4	5.8	88.8	12.6	\$32,932	\$32,932	92.7	11.7	39.0	14.9	39.0	13.3
M.R. Weaver Elementary School	\$4,741	\$525	61.0	0.0	66.9	16.4	\$34,447	\$34,447	100.0	15.4	35.5	2.9	12.9	11.6
Cloutierville Elementary School	\$4,570	\$471	63.5	2.4	72.9	15.2	\$32,384	\$32,384	96.4	11.6	17.9	25.0	28.6	9.9
Lakeview Junior-Senior High School	\$4,592	\$680	55.6	7.2	71.7	15.9	\$36,671	\$35,057	88.6	13.4	28.6	20.5	11.4	17.7
Pointe Coupee Parish - 1														
Livonia High School	\$4,764	\$1,062	50.5	14.4	75.8	15.4	\$37,277	\$37,277	77.8	12.8	25.0	21.4	25.0	13.4
Rougon Elementary School	\$4,697	\$789	54.1	4.9	66.3	17.0	\$37,026	\$37,026	91.7	14.6	33.3	10.5	12.5	9.8
Rapides Parish - 5														
Acadian Elementary School	\$4,865	\$597	71.0	3.1	83.3	13.5	\$34,254	\$33,397	95.8	11.9	33.3	40.0	25.0	23.4
North Bayou Rapides Elementary School	\$5,068	\$597	79.5	0.0	88.7	12.6	\$33,555	\$33,555	100.0	11.1	15.4	37.5	15.4	16.5
Pineville Elementary School	\$6,040	\$468	79.0	12.3	96.3	10.9	\$35,017	\$34,825	86.5	13.4	32.4	36.7	18.9	26.2
Reed Avenue Elementary School	\$4,215	\$620	54.8	6.8	71.9	16.2	\$35,670	\$35,074	88.9	16.6	33.3	58.8	44.4	17.0
Northwood High School	\$4,568	\$651	69.1	2.7	78.4	13.9	\$35,581	\$35,316	96.3	15.3	20.4	13.7	20.4	14.8

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											# Taking AP Courses	% Taking AP Courses	
Red River Parish - 2													
Red River Elementary School	Coushatta	Elem	781	PS,PK,K-5	71.9	*	88.9	11	0.1	69.5			94.7
Red River Junior High School	Coushatta	Mid	316	6-8	71.6	*	87.7	12.3	0.6	69			95.4
Richland Parish - 4													
Delhi High School	Delhi	High	182	8-12	41.4	U/S	77.5	12.1	3.3	87.9			91.5
Delhi Elementary School	Delhi	Elem	323	PS,PK,K-4	67.7	*	90.7	16.1	0.6	88.5			95.3
Rayville Junior High School	Rayville	Mid	271	6-8	59.7	U/S	92.3	21.8	1.1	88.6			92.3
Rayville Elementary School	Rayville	Elem	504	PS,PK,K-5	65.1	*	95	18.8	1	87.7			94.8
Sabine Parish - 2													
Zwolle Elementary School	Zwolle	Elem	457	PS,PK,K-6	70.1	*	87.1	18.2	0.7	79			94.5
Zwolle High School	Zwolle	High	334	7-12	75.4	*	81.4	19.5	3.3	82.6			93.3
St. Charles Parish - 1													
R.K. Smith Middle School	Luling	Mid	337	6-8	79.9	*	76.6	13.1	3.9	75.4			94.2
St. Helena Parish - 2													
St. Helena Central Elementary School	Greensburg	Elem	646	PS,PK,K-4	57.6	U/S	89	14.9	0	90.9			94.9
St. Helena Central Middle School	Greensburg	Mid	422	5-8	51.1	U/S	90.3	18.7	1.7	94.8			94.6
St. James Parish - 2													
Gramercy Elementary School	Gramercy	Elem	373	PS,PK,K-6	78.6	*	72.9	14.2	1.6	68.9			95.5
Lutcher Elementary School	Lutcher	Elem	247	PS,PK,K-6	73.5	*	96.8	12.6	0.4	99.2			96.3
St. John the Baptist Parish - 4													
East St. John High School	Reserve	High	1581	8-12	59.2	U/S	62	13.1	3.7	78.6			90.4
East St. John Elementary School	LaPlace	Elem	819	IN,PS,PK,K-8	61.4	*	70.7	19.3	0.9	88.4			94.4
West St. John High School	Edgard	High	235	8-12	60.5	*	83.8	9.4	0.4	99.6			93.4
Lake Pontchartrain Elementary School	LaPlace	Elem	903	IN,PS,PK,K-8	61.5	*	58.6	16.5	0.9	90.8			93.6
St. Landry Parish - 9													
Eunice Junior High School	Eunice	Mid	463	7-8	74.9	*	70.2	17.5	4.1	44.5			89.1
Grolee Elementary School	Opelousas	Elem	616	PS,PK,K-6	78.6	*	70.8	13.6	0.6	76.8			94.5
Melville Elementary School	Melville	Elem	207	PK,K-8	75.4	*	78.7	18.8	0	66.2			89.3
Morrow Elementary School	Morrow	Elem	149	PK,K-8	75.5	*	70.5	20.8	1.3	82.6			95.3

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	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff									
Red River Parish - 2														
Red River Elementary School	\$4,897	\$638	61.5	6.4	78.1	14.7	\$32,073	\$31,793	90.6	9.2	18.9	16.7	15.1	9.6
Red River Junior High School	\$4,045	\$568	63.3	0.0	72.8	15.8	\$33,102	\$32,883	100.0	9.5	25.0	18.8	40.0	10.8
Richland Parish - 4														
Delhi High School	\$4,706	\$1,161	82.4	5.5	104.4	11.4	\$34,783	\$34,783	93.8	15.8	31.3	35.7	18.8	15.4
Delhi Elementary School	\$4,590	\$744	68.1	3.1	77.4	14.0	\$33,816	\$33,816	95.7	19.8	39.1	11.5	13.0	13.8
Rayville Junior High School	\$4,285	\$1,056	66.4	14.8	92.3	12.3	\$31,573	\$31,247	81.8	12.9	31.8	41.7	36.4	17.3
Rayville Elementary School	\$5,571	\$921	73.4	15.9	97.2	11.2	\$31,081	\$31,081	82.2	12.1	15.6	29.8	11.1	18.9
Sabine Parish - 2														
Zwolle Elementary School	\$4,247	\$912	56.9	17.5	83.2	13.4	\$32,768	\$32,174	76.5	12.6	17.6	33.3	17.6	17.3
Zwolle High School	\$4,646	\$875	89.8	9.0	110.8	10.1	\$33,872	\$33,528	90.9	14.5	18.2	4.5	33.3	6.8
St. Charles Parish - 1														
R.K. Smith Middle School	\$6,505	\$843	109.8	11.9	139.5	8.2	\$39,604	\$39,166	90.2	8.9	24.4	33.3	19.5	14.9
St. Helena Parish - 2														
St. Helena Central Elementary School	\$3,456	\$1,014	32.5	12.4	49.5	22.3	\$29,684	\$29,684	72.4	9.5	24.1	29.4	75.9	20.1
St. Helena Central Middle School	\$3,389	\$758	28.4	14.2	49.8	23.4	\$31,676	\$30,951	66.7	14.3	27.8	20.8	72.2	26.1
St. James Parish - 2														
Gramercy Elementary School	\$5,741	\$465	75.1	8.0	93.8	12.0	\$42,031	\$42,031	90.3	11.4	22.6	3.4	9.7	13.5
Lutcher Elementary School	\$5,610	\$492	76.9	4.0	93.1	12.4	\$42,845	\$42,845	95.0	12.8	25.0	13.6	60.0	23.3
St. John the Baptist Parish - 4														
East St. John High School	\$5,405	\$676	60.7	8.9	77.8	14.4	\$41,388	\$41,388	87.3	14.8	33.6	18.2	38.2	15.5
East St. John Elementary School	\$5,791	\$447	67.2	9.8	83.0	13.0	\$39,225	\$39,225	87.3	11.1	19.0	39.7	46.0	13.8
West St. John High School	\$8,710	\$1,053	97.9	17.0	131.9	8.7	\$42,714	\$42,714	85.2	15.1	25.9	22.2	55.6	11.7
Lake Pontchartrain Elementary School	\$5,219	\$539	59.8	7.8	74.2	14.8	\$39,367	\$39,367	88.5	11.3	21.3	40.0	31.1	14.7
St. Landry Parish - 9														
Eunice Junior High School	\$4,328	\$406	58.3	2.2	69.1	16.5	\$39,848	\$39,848	96.4	11.5	28.6	3.0	39.3	9.2
Grolee Elementary School	\$4,527	\$128	60.1	4.9	71.4	15.4	\$36,250	\$36,250	92.5	13.8	22.5	17.5	27.5	8.5
Melville Elementary School	\$5,625	\$128	67.6	9.7	87.0	12.9	\$41,184	\$41,184	87.5	11.8	25.0	10.5	43.8	17.0
Morrow Elementary School	\$5,122	\$773	60.4	13.4	94.0	13.5	\$34,683	\$34,683	81.8	7.9	9.1	21.4	18.2	16.5

N/A = Not Applicable

Performance Labels:

* = One Star; U/S = Unacceptable School

FY 2005-06 MFP Accountability Report

School Data					Accountability Data		Student Data						
School Name	City	Type of School	Oct 1 Enrollments	Grade Span	Performance Score	Performance Label	% Poverty	% with Exceptionalities	% Gifted/Talented	% Minority	Advanced Placement		Attendance Rates
											# Taking AP Courses	% Taking AP Courses	
Opelousas Junior High School	Opelousas	Mid	762	7-8	68.4	*	79.1	13.9	0.1	86.5			88.9
South Street Elementary School	Opelousas	Elem	481	PS,PK,K-6	65.6	*	70.3	15	0.6	96.9			93.4
Washington Elementary School	Washington	Elem	224	PS,PK,K-8	76.9	*	73.2	15.6	0.4	87.1			96.4
North Central High School	Washington	High	230	9-12	58.1	U/S	83	8.3	1.3	76.5			84.7
Northwest High School	Opelousas	High	433	8-12	78.3	*	67.4	10.2	1.4	70.4			87.2
St. Landry Accelerated Transition School	Opelousas	High	281	6-10	37.9	U/S	85.8	37	0	68.3			79.4
St. Martin Parish - 4													
Breaux Bridge Junior High School	Breaux Bridge	Mid	296	7-8	68.4	*	83.4	17.2	0.7	72.3			93
Breaux Bridge High School	Breaux Bridge	High	901	8-12	76.4	*	55.8	10.8	1.8	46.2			93.9
St. Martinville Junior High School	St. Martinville	Mid	317	7-8	74.9	*	86.8	13.9	0.3	81.1			96
St. Martinville Senior High School	St. Martinville	High	843	8-12	68.6	*	63.8	10.8	1.9	58.2			93.9
St. Mary Parish - 9													
Franklin Senior High School	Franklin	High	530	8-12	59.4	U/S	72.6	11.9	1.9	77.5			91.1
Thomas Gibbs Elementary School	Franklin	Elem	173	PS,PK,K-5	54.9	U/S	75.1	20.2	0	90.2			96.2
G.W. Hamilton Elementary School	Baldwin	Elem	167	PS,PK,K-5	63	*	77.8	27.5	1.2	89.8			96.1
LaGrange Elementary School	Franklin	Elem	208	K-5	67.2	*	70.2	18.8	0	82.2			95.2
Julia B. Maitland School	Morgan City	Elem	268	PS,PK,K-5	78.1	*	67.9	16.8	1.5	47.4			93.9
Patterson High School	Patterson	High	536	8-12	78.6	*	52.1	14.7	2.6	44.8			91.7
J. A. Hernandez Elementary School	Franklin	Elem	336	PS,PK,K-5	66.5	*	73.5	14.3	0.6	91.1			96.2
M.E. Norman Elementary School	Morgan City	Elem	245	PS,PK,K-5	78.1	*	57.1	16.3	1.6	40			94.8

N/A = Not Applicable

Performance Labels:

* = One Star; U/S = Unacceptable School

FY 2005-06 MFP Accountability Report

School Name	Fiscal Data		Staffing Data				Teacher Data							
	Current Expenditures Per Pupil for:		Staff Per 1000 Pupils for:			Pupil - Teacher Ratios	Average Budgeted Salary (All Teachers)	Average Budgeted Salary (Exc. ROTC & Rehires)	% Certified	Avg Years Experience	% Master's Degree or Higher	% Turn-over Rate	% Minority	*Average Days Absent
	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff									
Opelousas Junior High School	\$3,847	\$614	49.9	7.9	68.2	17.3	\$36,197	\$36,197	86.4	13.3	20.5	25.0	54.5	7.2
South Street Elementary School	\$3,683	\$561	54.1	2.1	62.4	17.8	\$35,121	\$35,121	96.3	11.2	25.9	19.4	51.9	12.1
Washington Elementary School	\$5,425	\$741	75.9	4.5	89.3	12.4	\$35,113	\$35,113	94.4	8.8	11.1	8.7	38.9	11.4
North Central High School	\$5,772	\$922	78.3	0.0	95.7	12.8	\$40,710	\$40,710	100.0	14.7	22.2	11.5	50.0	10.0
Northwest High School	\$4,539	\$448	55.4	11.5	80.8	14.9	\$40,645	\$40,645	82.8	10.8	17.2	13.5	48.3	10.4
St. Landry Accelerated Transition School	\$6,843	\$398	64.1	64.1	138.8	7.8	\$38,255	\$38,255	50.0	14.7	25.0	30.4	33.3	9.6
St. Martin Parish - 4														
Breaux Bridge Junior High School	\$3,903	\$1,322	60.8	6.8	84.5	14.8	\$37,344	\$37,344	90.0	10.7	20.0	23.5	60.0	13.0
Breaux Bridge High School	\$3,684	\$492	51.1	4.4	65.5	18.0	\$38,698	\$38,698	92.0	14.4	26.0	21.2	16.0	3.8
St. Martinville Junior High School	\$4,608	\$1,315	72.6	3.2	94.6	13.2	\$39,512	\$39,512	95.8	16.5	20.8	9.5	58.3	8.3
St. Martinville Senior High School	\$3,913	\$519	55.8	5.9	70.0	16.2	\$38,435	\$38,435	90.4	15.4	26.9	18.0	25.0	13.3
St. Mary Parish - 9														
Franklin Senior High School	\$4,527	\$690	56.6	24.5	90.6	12.3	\$41,259	\$39,971	69.8	15.2	25.6	23.3	46.5	9.6
Thomas Gibbs Elementary School	\$6,705	\$933	98.3	5.8	121.4	9.6	\$37,582	\$37,582	94.4	9.8	16.7	27.8	22.2	16.9
G.W. Hamilton Elementary School	\$6,193	\$724	83.8	6.0	107.8	11.1	\$39,997	\$39,997	93.3	17.8	33.3	12.5	33.3	14.4
LaGrange Elementary School	\$5,574	\$825	72.1	19.2	115.4	10.9	\$35,449	\$35,449	78.9	8.0	21.1	40.0	57.9	17.0
Julia B. Maitland School	\$4,486	\$946	78.4	0.0	89.6	12.8	\$37,933	\$37,933	100.0	10.7	33.3	4.8	4.8	13.0
Patterson High School	\$3,648	\$638	56.0	11.2	76.5	14.9	\$38,769	\$38,769	83.3	10.7	30.6	22.9	5.6	13.1
J. A. Hernandez Elementary School	\$5,537	\$693	80.4	8.9	101.2	11.2	\$37,729	\$37,327	90.0	11.6	20.0	26.7	43.3	13.4
M.E. Norman Elementary School	\$4,348	\$942	77.6	4.1	102.0	12.3	\$35,657	\$35,413	95.0	8.6	30.0	14.3	10.0	11.8

N/A = Not Applicable

Performance Labels:

* = One Star; U/S = Unacceptable School

Evaluation of MFP Formula with Supporting Tables

(Information based on latest available data – FY2004/2005)

Variation in Revenue and Expenditures among Local School Districts (Table A)

The degree of fiscal equity, with regard to revenues and expenditures per pupil, has been examined first in terms of the Coefficient of Variation (c.v.). Coefficients of Variation show the degree to which amounts in a distribution vary above or below the mean. The formula, standard deviation divided by the mean, measures the ratio of the standard deviation of a distribution to the mean of the distribution. Coefficients closer to zero indicate less disparity in the average per pupil amount among school districts. A coefficient of zero indicates uniform distribution. Generally, the degree of variation in per pupil revenues and expenditures has shown little change since the inception of the new MFP formula.

The Coefficient of Variation in Total Local Revenues per pupil was .374 in FY 2004-05; it has not changed significantly since FY 2000-01 when c.v. = .338.

The Coefficient of Variation in MFP State aid per pupil increased from c.v. = .169 in FY 2000-01 to c.v. = .172 in FY 2004-05, an increase that is not sufficient to offset the disparities caused by the variation in fiscal capacity of local school systems. To offset the disparities caused by the fiscal capacity of local school systems completely, the variation among districts in state aid and the variation among districts in local revenue must grow inversely by the same amount. Greater variation in local revenue results in increased difficulty in achieving fiscal equity. A larger coefficient of variation for the MFP per pupil allocation indicates greater capability to amend possible spending disparities that are a result of the local school systems' fiscal capacity.

The Coefficient of Variation for Total Instruction per pupil — which includes classroom instruction, pupil support and instructional staff support — has varied slightly from year to year but remains low at .092 in 2004-05. This indicator shows that districts are continuing to spend, on average, similar per pupil amounts for instructional services. The coefficient of variation in total support expenditures has also varied from year-to-year [.139 in 2000-01, .141 in 2001-02, .147 in 2002-03, .148 in 2003-04, and .134 in 2004-05].

Moderate spending disparities among local school districts continue for the support services areas of General Administration (c.v. = .523 in FY 2004-05) and Central Services (c.v. = .608 in FY 2004-05) expenditures.

TABLE A
COEFFICIENT¹ OF VARIATION FOR SELECTED
LOUISIANA SCHOOL FINANCE VARIABLES: 2000-2001 to 2004-2005

DESCRIPTION	2000-2001 COEFFICIENT OF VARIATION	2001-2002 COEFFICIENT OF VARIATION	2002-2003 COEFFICIENT OF VARIATION	2003-2004 COEFFICIENT OF VARIATION	2004-2005 COEFFICIENT OF VARIATION
REVENUE					
TOTAL LOCAL	0.338	0.351	0.365	0.379	0.374
PROPERTY	0.587	0.594	0.597	0.589	0.576
Non-Debt	0.700	0.708	0.703	0.697	0.686
Debt	0.810	0.801	0.866	0.858	0.841
SALES	0.429	0.416	0.424	0.420	0.414
Non-Debt	0.444	0.433	0.432	0.421	0.417
Debt	1.954	1.853	2.034	2.707	2.659
TOTAL STATE	0.157	0.151	0.162	0.166	0.165
MFP ²	0.169	0.162	0.167	0.173	0.172
TOTAL FEDERAL	0.237	0.264	0.257	0.273	0.275
TOTAL REVENUE	0.094	0.095	0.098	0.102	0.108
EQUIVALENT TAX RATES					
PROPERTY	0.440	0.438	0.437	0.414	0.391
Non-Debt	0.528	0.515	0.513	0.492	0.755
Debt	0.824	0.807	0.841	0.849	0.784
SALES	0.220	0.205	0.211	0.212	0.203
Non-Debt	0.237	0.221	0.219	0.211	0.382
Debt	2.200	1.974	2.048	2.700	2.554
EXPENDITURES					
INSTRUCTIONAL					
CLASSROOM INSTRUCTION	0.076	0.072	0.078	0.086	0.094
Classroom Teacher Salary ³ (Expenditures)	0.069	0.067	0.073	0.079	0.084
Actual Average Classroom Teacher Salary ⁴	0.061	0.056	0.057	0.061	0.068
PUPIL SUPPORT	0.229	0.224	0.233	0.271	0.244
INSTRUCTIONAL STAFF SUPPORT	0.260	0.279	0.307	0.277	0.260
TOTAL INSTRUCTION	0.078	0.076	0.083	0.087	0.092
SUPPORT					
GENERAL ADMINISTRATION	0.528	0.525	0.560	0.634	0.523
SCHOOL ADMINISTRATION	0.183	0.170	0.169	0.157	0.158
BUSINESS SERVICES	0.289	0.337	0.311	0.349	0.388
MAINT. & OPERATIONS	0.237	0.271	0.275	0.264	0.241
STUDENT TRANSPORTATION	0.246	0.247	0.232	0.262	0.269
CENTRAL SERVICES	0.745	0.736	0.560	0.655	0.608
FOOD/OTHER SERVICES	0.156	0.136	0.147	0.158	0.157
TOTAL SUPPORT	0.139	0.141	0.147	0.148	0.134
FACILITY ACQ. & CONSTR. SERVICES	1.140	1.002	0.918	0.927	0.908
TOTAL EXPENDITURES (without debt)	0.114	0.109	0.113	0.106	0.110
INTEREST ON DEBT	0.692	0.660	0.708	0.706	0.659
TOTAL EXPENDITURES AND INTEREST ON DEBT	0.116	0.110	0.115	0.108	0.111
DEBT SERVICE					
PRINCIPLE	0.913	0.970	0.612	0.664	0.961
OTHER	2.800	2.067	2.820	2.434	2.424
TOTAL OF DEBT SERVICE AND EXPENDITURES	0.125	0.116	0.126	0.118	0.134

NOTES:

¹Coefficient of Variation: indicates the amount of disparity relative to the mean.

Coefficients closer to zero indicate less disparity in average per pupil amounts among districts.

Coefficients are derived using weighted averages based on Oct. 1 Elementary/Secondary membership.

² Figures based on Adjusted Oct. 1 Elementary/Secondary Membership

³Per the Annual Financial Report (AFR), Summary of Actual Salaries (Object Code 112 and Function 1000 Series Total Funds per AFR).

⁴Per the Profile of the Educational Personnel (PEP) End of Year report, File weighted by number of teachers

Revenues include all sources for debt service functions; expenditures exclude debt service functions.

SOURCE: Annual Financial Report

Correlation between Fiscal Capacity and Selected Variables (Table B)

In addition to the coefficient of variation, fiscal equity is measured using the bivariate correlation coefficient. This method measures the relationship between each local school district's relative Local Wealth Factor (LWF) and either revenues or expenditures. The local wealth factor (LWF) is derived by ranking local school systems according to the proportion of potential revenues raised if the statewide average property millage were levied against net assessed property values and the statewide average sales tax rate were levied against the estimated sales tax base. This method parallels the Representative Tax System (RTS) developed by the Advisory Commission on Intergovernmental Relations (ACIR) and is used by the federal government to estimate tax capacity of the states.

Correlation coefficients (See Table B.) are used to show both the direction (i.e., whether inverse or positive) and magnitude (i.e., toward either -1 or +1) of the relationship between two variables. The relationship between the Local Wealth Factor (LWF) of each local school system and Total Local Revenues per pupil ($r = .880$) remains strong and positive. This indicator implies that wealthier school systems, as identified by the pupil-driven formula, continue to raise more in Local Revenues than do school systems identified as less wealthy.

A strong inverse relationship between local wealth per pupil (i.e., LWF) and MFP per pupil allocation ($r = -.906$ in FY 2004-05) is used to indicate how well the State funding formula offsets disparity (See Graph A.) The negative correlation indicates that districts with a lower LWF receive more in MFP State aid per pupil than do districts with a higher LWF.

Spending disparities among local school districts for instruction increased from $r = .488$ in FY 2000-01 to $r = .514$ in FY 2004-05; the correlation between Total Expenditures (including interest on debt) and the district Local Wealth Factor (LWF) increased from $r = .336$ in FY 2000-01 to $r = .470$ in FY 2004-05. The data suggest that the higher a local school district's LWF, the higher the district's total spending for education.

The longitudinal analysis provided on Table B, and as illustrated by Graph A, shows encouraging movement (i.e., stronger and inverse) between wealth of the local school district and MFP per pupil allocations. This movement has favorable implications for measuring the ability of the pupil-driven formula to offset and impact fiscal disparities that are a result of a district's fiscal capacity. In terms of magnitude, the impact made by the funding formula continues to be diminished by policy decisions that provide for unequalized funding, which undermines the formula's intent. The inverse relationship between local wealth factor and MFP State aid per pupil indicates a steady movement toward negative one (-1), which indicates that as wealth goes up, State aid goes down. The slight reversal in movement toward negative one, from $-.918$ in FY 2003/04 to $-.906$ in FY 2004-05, is a result of adjustments provided to the storm-affected districts in the FY 2006-07 MFP Budget Letter. The Local Wealth Factor based on FY 2004-05 local revenues is calculated in the FY 2006-07 MFP Budget Letter. Another way disparities are examined is to look at the range in spending per pupil.

TABLE B														
CORRELATION ¹ BETWEEN WEALTH AND SELECTED VARIABLES														
(WEALTH DEFINED AS FISCAL CAPACITY): 2000-2001 to 2004-2005														
DESCRIPTION	92-93	93-94	94-95	95-96	97-98	1998-99	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05		
FISCAL CAPACITY PER PUPIL	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
REVENUE														
TOTAL LOCAL	0.812	0.843	0.873	0.852	0.842	0.867	0.864	0.847	0.863	0.866	0.889	0.880		
PROPERTY	0.484	0.437	0.503	0.528	0.567	0.539	0.524	0.493	0.519	0.532	0.619	0.618		
NON-DEBT	0.507	0.472	0.515	0.549	0.586	0.576	0.591	0.563	0.591	0.604	0.697	0.694		
DEBT	0.034	0.030	0.057	0.045	0.052	0.004	-0.091	-0.097	-0.108	-0.089	-0.117	-0.116		
SALES	0.773	0.770	0.782	0.743	0.695	0.752	0.799	0.808	0.831	0.839	0.844	0.843		
NON-DEBT	0.780	0.772	0.800	0.760	0.687	0.734	0.774	0.783	0.811	0.824	0.841	0.839		
DEBT	0.431	0.245	0.445	0.420	0.047	0.145	0.142	0.142	0.092	0.161	0.126	0.129		
TOTAL STATE	-0.302	-0.464	-0.567	-0.680	-0.776	-0.823	-0.857	-0.896	-0.892	-0.902	-0.885	-0.883		
MFP	-0.355	-0.552	-0.667	-0.748	-0.804	-0.847	-0.878	-0.909	-0.908	-0.915	-0.918	-0.906		
TOTAL FEDERAL	-0.192	-0.288	-0.223	-0.151	-0.202	-0.041	-0.073	-0.080	0.004	0.050	-0.066	0.033		
TOTAL REVENUES	0.687	0.709	0.755	0.738	0.631	0.604	0.547	0.456	0.547	0.533	0.544	0.573		
EQUIVALENT TAX RATES														
PROPERTY TAX RATE	-0.363	-0.320	-0.246	-0.269	-0.122	-0.219	-0.198	-0.199	-0.189	-0.166	-0.118	-0.095		
NON-DEBT	-0.034	-0.011	0.031	0.058	0.029	-0.491	0.063	0.041	0.045	0.062	0.137	0.166		
DEBT	-0.488	-0.481	-0.447	-0.461	-0.395	0.023	-0.526	-0.492	-0.490	-0.463	-0.480	-0.379		
SALES TAX RATE	-0.057	-0.004	-0.021	-0.063	-0.135	-0.030	0.012	-0.022	0.011	0.059	0.041	-0.001		
NON-DEBT	-0.132	-0.009	-0.092	-0.041	-0.109	-0.023	0.011	-0.022	0.020	0.047	0.045	0.143		
DEBT	0.158	0.014	0.184	-0.051	-0.146	-0.024	0.004	0.006	-0.032	0.043	-0.013	-0.013		
EXPENDITURES														
INSTRUCTIONAL														
CLASSROOM INSTRUCTION	0.661	0.671	0.668	0.694	0.627	0.641	0.529	0.434	0.450	0.329	0.330	0.480		
Classroom Teacher Salary (Expenditures) ₂		0.502	0.569	0.546	0.521	0.490	0.440	0.421	0.399	0.286	0.286	0.467		
Actual Average Classroom Teacher Salary ₃				0.341	0.274	0.357	0.364	0.364	0.357	0.407	0.382	0.475		
PUPIL SUPPORT	0.516	0.432	0.433	0.604	0.619	0.515	0.547	0.432	0.542	0.518	0.446	0.426		
INSTRUCTIONAL STAFF SUPPORT	0.334	0.268	0.153	0.203	0.274	0.372	0.323	0.126	0.010	-0.010	0.010	0.107		
TOTAL INSTRUCTION	0.668	0.669	0.670	0.719	0.663	0.665	0.595	0.488	0.471	0.357	0.375	0.514		
SUPPORT														
GENERAL ADMINISTRATION	0.052	0.375	0.559	0.573	0.536	0.552	0.481	0.461	0.494	0.519	0.427	0.556		
SCHOOL ADMINISTRATION	0.661	0.614	0.569	0.665	0.566	0.505	0.398	0.342	0.327	0.284	0.288	0.276		
BUSINESS SERVICES	0.417	0.354	0.548	0.525	0.341	0.230	0.232	0.316	0.131	0.151	0.168	0.205		
MAINT. & OPERATIONS	0.407	0.371	0.442	0.412	0.422	0.268	0.336	0.386	0.397	0.377	0.383	0.391		
STUDENT TRANSPORTATION	0.039	-0.091	-0.026	-0.028	0.114	0.000	0.040	-0.015	-0.064	-0.079	-0.056	0.045		
CENTRAL SERVICES	0.645	0.521	0.514	0.590	0.541	0.350	0.209	0.220	0.282	0.333	0.379	0.375		
FOOD/OTHER SERVICES	0.022	-0.126	-0.014	0.045	-0.028	-0.158	-0.124	-0.273	-0.118	-0.104	-0.223	-0.188		
TOTAL SUPPORT	0.412	0.397	0.502	0.526	0.547	0.429	0.434	0.393	0.444	0.431	0.407	0.489		
FACILITY ACQ. & CONSTR. SERVICES	0.146	0.128	0.054	0.137	0.344	0.212	-0.032	-0.071	0.017	0.078	-0.001	-0.008		
TOTAL EXPENDITURES	0.582	0.552	0.610	0.691	0.671	0.599	0.471	0.310	0.388	0.372	0.365	0.459		
INTEREST ON DEBT	0.303	0.469	0.524	0.357	0.291	0.346	0.280	0.295	0.199	0.282	0.255	0.236		
TOTAL EXPENDITURES AND INTEREST ON DEBT	0.612	0.571	0.648	0.681	0.686	0.617	0.489	0.336	0.398	0.393	0.384	0.470		
DEBT SERVICE														
PRINCIPLE	0.217	0.094	0.488	0.111	-0.104	0.144	0.222	0.065	0.256	0.209	0.261	0.117		
OTHER	0.172	-0.033	0.015	0.058	0.371	-0.881	-0.049	-0.073	-0.035	0.029	0.058	0.065		
TOTAL OF DEBT SERVICE AND EXPENDITURES	0.574	0.544	0.692	0.551	0.671	0.596	0.489	0.312	0.423	0.378	0.392	0.417		

Notes:

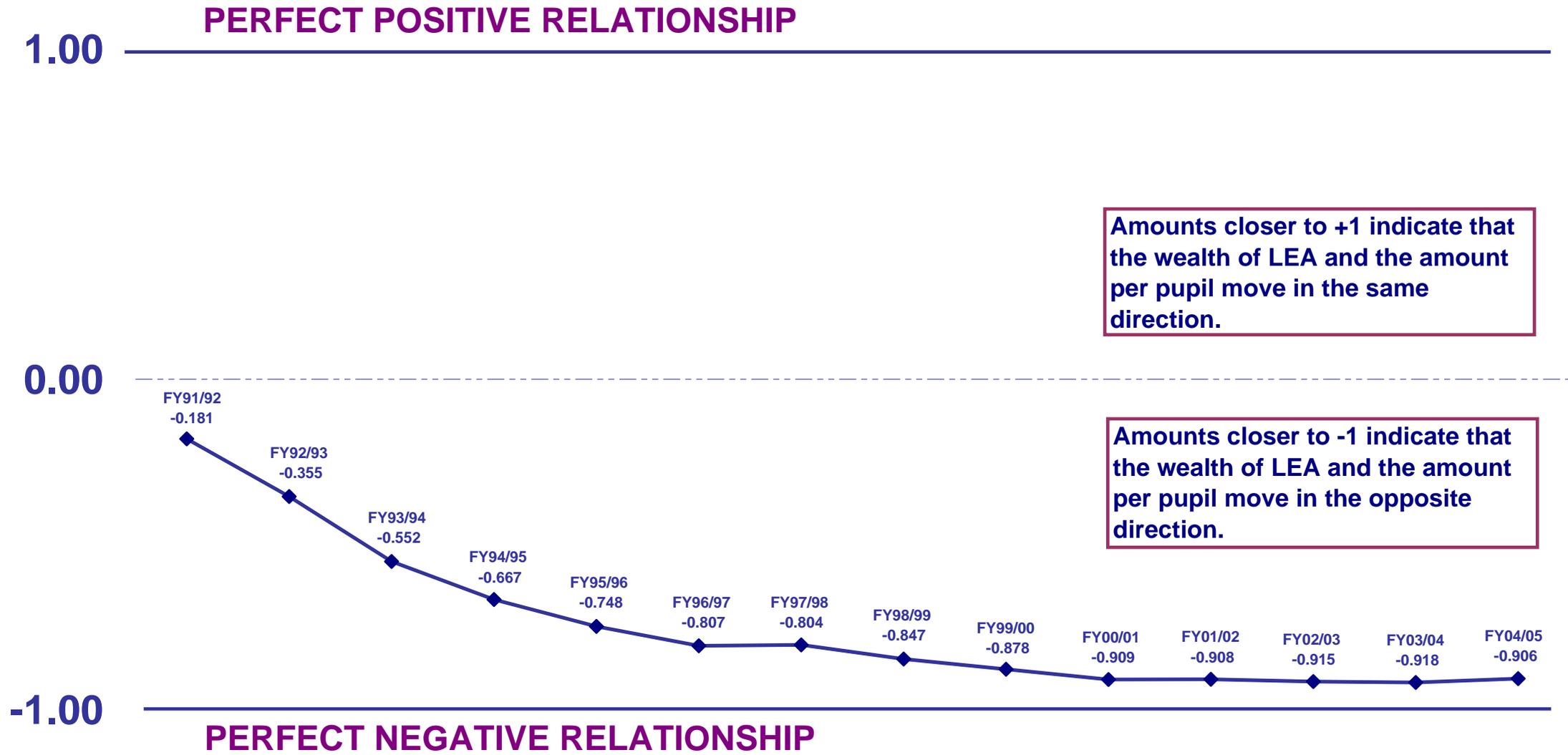
¹Correlations closer to zero represent fiscal neutrality (no relationship); as correlations approach -1 the indication is that as the amount of wealth increases the amount of the other variable decreases; as correlations approach +1, the indication is that as the amount of wealth increases the amount of the other variable increases. Correlations are derived using weighted averages based on Oct. 1 Elementary/Secondary membership.

²Per the Annual Financial Report (AFR), Summary of Actual Salaries (Object Code 112 and Function 1000 Series Total Funds per AFR).

³Per the Profile of the Educational Personnel (PEP) End of Year report. File weighted by number of teachers.

Relationship Between LWF and MFP

Correlation Coefficients FY 1991-92 Through FY 2004-05



Evaluation by Wealth Quintile (Table C)

In FY 2004-05, statewide fiscal capacity averaged \$2,229 per pupil. The disparity among school districts has continued to increase with significant ranges between quintiles. Average fiscal capacity ranged from \$1,192 per pupil for districts in the lowest wealth quintile to \$3,561 per pupil for districts in the highest wealth quintile.

Revenues generated through property and sales taxes (including revenues for debt) continue to vary greatly among local school districts. Property Revenues ranged from an average of \$602 per pupil in the lowest wealth quintile to an average of \$1,723 per pupil for districts in the highest wealth quintile. Sales Revenues ranged from \$1,007 per pupil for the lowest wealth quintile to \$2,762 per pupil in the highest wealth quintile.

Total Federal, State and Local Revenues ranged from an average of \$7,844 per pupil in the lowest wealth quintile, to an average of \$9,069 per pupil in the highest wealth quintile, a difference of \$1,225 per pupil in FY 2004-05.

MFP State aid per pupil continues to be distributed inversely to local wealth. Districts in the lowest wealth quintile received an average of \$4,365 in MFP State aid per pupil, while districts in the highest wealth quintile received an average of \$2,712 per pupil. Overall, State aid through the MFP averaged \$3,616 per pupil in FY 2004-05.

In FY 2004-05, the statewide equivalent millage rate, which is calculated based upon net assessed property values of the local district, averaged 41.88. Districts in the lowest wealth quintile had an average of 38.03 mills, including debt that generated an average of \$602 per pupil in property revenues. Highest wealth quintile districts averaged 34.39 mills (including debt), which generated an average per pupil amount of \$1,723. The data indicate that districts in the lowest wealth quintile had a similar tax rate to the districts in the highest wealth quintile; but because of a low tax base, they were unable to match funds raised by districts in the highest wealth quintile.

The statewide average sales tax rate, which is calculated based upon the computed sales tax base, averaged 1.96% in FY 2004-05. Districts in the lowest wealth quintile had an average rate of 2.14%, which generated an average of \$1,007 per pupil, while districts in the highest wealth quintile had an average sales tax rate of 2.06%, which generated an average of \$2,762 per pupil. This difference suggests that school districts with a low tax base usually have low funding per pupil even with high tax rates. Whereas, districts with a high tax base (property and sales) have high funding per pupil even with similar tax rates.

Of total fund expenditures, classroom instruction expenditures accounted for 56.1% in the lowest quintile, 55.6% in the second quintile, 57.5% in the third quintile, 53.7% in the fourth quintile, and 57.2% in the highest quintile. The state average classroom expenditure was 56.1% in FY 2004-05.

TABLE C
AVERAGE PER PUPIL AMOUNTS FOR SELECTED SCHOOL FINANCE
REVENUE AND EXPENDITURE VARIABLES IN 2004-2005
BY LWF WEALTH QUINTILES¹

	STATE AVERAGE	Proportion to Total	LOWEST QUINTILE	Proportion to Total	SECOND QUINTILE	Proportion to Total	THIRD QUINTILE	Proportion to Total	FOURTH QUINTILE	Proportion to Total	HIGHEST QUINTILE	Proportion to Total
<i>May 1, 2006 MFP Weighted Student Membership</i>												
QUINTILE	895,370		197,516		184,919		190,056		116,436		206,443	
NO. OF DISTRICTS	68		28		14		9		7		10	
LWF FACTOR	1.00		0.53		0.78		0.94		1.17		1.60	
FISCAL CAPACITY ²	\$2,229		\$1,192		\$1,737		\$2,106		\$2,609		\$3,561	
<i>Oct. 1, 2004 Elementary/Secondary Membership</i>												
REVENUE	717,625		143,934		137,208		144,784		132,159		159,540	
TOTAL LOCAL	\$3,253	39.2%	\$1,899	24.2%	\$2,383	30.8%	\$3,480	40.8%	\$3,523	42.9%	\$4,791	52.8%
PROPERTY	\$1,262		\$602		\$840		\$1,552		\$1,545		\$1,723	
NON- DEBT	\$998		\$414		\$534		\$1,176		\$1,162		\$1,628	
DEBT	\$264		\$188		\$306		\$376		\$383		\$95	
SALES	\$1,711		\$1,007		\$1,255		\$1,679		\$1,720		\$2,762	
NON-DEBT	\$1,681		\$984		\$1,219		\$1,669		\$1,720		\$2,687	
DEBT	\$30		\$22		\$37		\$10		\$0		\$75	
TOTAL STATE	\$3,884	46.8%	\$4,685	59.7%	\$4,145	53.6%	\$4,070	47.7%	\$3,590	43.7%	\$3,013	33.2%
MFP ³	\$3,616		\$4,365		\$3,916		\$3,825		\$3,349		\$2,712	
TOTAL FEDERAL	\$1,165	14.0%	\$1,260	16.1%	\$1,210	15.6%	\$979	11.5%	\$1,098	13.4%	\$1,265	13.9%
TOTAL REVENUES	\$8,302	100.0%	\$7,844	100.0%	\$7,738	100.0%	\$8,529	100.0%	\$8,212	100.0%	\$9,069	100.0%
EQUIVALENT TAX RATES⁴												
PROPERTY	41.88M		38.03M		37.87M		59.67M		47.02M		34.39M	
NON-DEBT	36.74M		26.25M		24.09M		47.01M		54.31M		33.56M	
DEBT	9.70M		11.93M		13.78M		15.01M		17.89M		1.96M	
SALES ⁵	1.96%		2.14%		1.82%		1.89%		1.84%		2.06%	
NON-DEBT	2.07%		2.10%		1.77%		1.96%		2.48%		2.09%	
DEBT	0.04%		0.05%		0.05%		0.01%		0.00%		0.06%	
EXPENDITURES												
INSTRUCTIONAL												
CLASSROOM INSTRUCTION	\$4,635	56.1%	\$4,381	56.1%	\$4,402	55.6%	\$4,831	57.5%	\$4,523	53.7%	\$4,978	57.2%
Classroom Teacher Salary ⁶	\$2,763	33.4%	\$2,581	33.0%	\$2,672	33.7%	\$2,888	34.4%	\$2,744	32.6%	\$2,907	33.4%
PUPIL SUPPORT	\$333	4.0%	\$283	3.6%	\$287	3.6%	\$326	3.9%	\$417	4.9%	\$355	4.1%
INSTRUCTIONAL STAFF SERVICES	\$404	4.9%	\$388	5.0%	\$379	4.8%	\$395	4.7%	\$481	5.7%	\$382	4.4%
TOTAL INSTRUCTION	\$5,372	65.0%	\$5,052	64.6%	\$5,068	64.0%	\$5,553	66.1%	\$5,421	64.3%	\$5,716	65.7%
SUPPORT												
GENERAL ADMINISTRATION	\$183	2.2%	\$167	2.1%	\$146	1.8%	\$137	1.6%	\$166	2.0%	\$285	3.3%
SCHOOL ADMINISTRATION	\$407	4.9%	\$401	5.1%	\$376	4.7%	\$423	5.0%	\$395	4.7%	\$433	5.0%
BUSINESS SERVICES	\$90	1.1%	\$92	1.2%	\$68	0.9%	\$74	0.9%	\$127	1.5%	\$91	1.0%
MAINTENANCE & OPERATIONS	\$690	8.3%	\$611	7.8%	\$624	7.9%	\$666	7.9%	\$823	9.8%	\$730	8.4%
STUDENT TRANSPORTATION	\$427	5.2%	\$432	5.5%	\$439	5.5%	\$437	5.2%	\$338	4.0%	\$476	5.5%
CENTRAL SERVICES	\$93	1.1%	\$54	0.7%	\$67	0.8%	\$95	1.1%	\$146	1.7%	\$104	1.2%
FOOD/OTHER SERVICES	\$477	5.8%	\$518	6.6%	\$506	6.4%	\$464	5.5%	\$413	4.9%	\$477	5.5%
TOTAL SUPPORT	\$2,366	28.6%	\$2,275	29.1%	\$2,226	28.1%	\$2,296	27.3%	\$2,408	28.6%	\$2,596	29.8%
FACILITY ACQUISITION & CONSTRUCTION SERVICES	\$381	4.6%	\$364	4.7%	\$403	5.1%	\$455	5.4%	\$368	4.4%	\$323	3.7%
TOTAL EXPENDITURES	\$8,119	98.2%	\$7,691	98.4%	\$7,697	97.2%	\$8,304	98.8%	\$8,196	97.3%	\$8,634	99.2%
INTEREST ON DEBT	\$147	1.8%	\$124	1.6%	\$225	2.8%	\$102	1.2%	\$229	2.7%	\$72	0.8%
TOTAL EXPENDITURES AND INTEREST ON DEBT	\$8,265	100.0%	\$7,815	100.0%	\$7,922	100.0%	\$8,406	100.0%	\$8,425	100.0%	\$8,706	100.0%

NOTES:

¹ Quintiles are based upon the FY 2004-05 LWF (Local Wealth Factor) per the 2006-2007 MFP Budget Letter.

² Fiscal capacity per pupil reflects number of "weighted" students used in the LWF calculation.

³ MFP Revenue is a subset of Total State Revenue.

⁴ Sales Tax Rates and Property Tax Millages per 2006-2007 MFP Budget Letter, Table 7.

⁵ Sales Tax Rate rounded

⁶ Summary of Actual Salaries (Object Code 112 and Function 1000 Series Total Funds per AFR). A subset of classroom instruction; applicable percentage represents a percent of total expenditures, not total instruction.

SOURCE: *Annual Financial Report* ; Per Pupil amounts are based on Elementary/Secondary Membership as of October 1, 2004.

School Districts by Wealth Quintile
Based on FY 2004-2005 Local Wealth Factor (LWF)

	LOWEST	SECOND	THIRD	FOURTH	HIGHEST
	ACADIA ALLEN ASSUMPTION AVOYELLES CALDWELL CATAHOULA CLAIBORNE CONCORDIA EAST CARROLL EAST FELICIANA EVANGELINE FRANKLIN GRANT JEFFERSON DAVIS LASALLE LIVINGSTON MADISON OUACHITA RED RIVER RICHLAND SABINE ST. HELENA ST. MARTIN VERNON WASHINGTON WEST CARROLL CITY OF BOGALUSA CITY OF BAKER	BEAUREGARD IBERIA LAFOURCHE MOREHOUSE NATCHITOCHE RAPIDES ST. LANDRY ST. MARY TANGIPAHOA TENSAS UNION VERMILION WEBSTER WINN	ASCENSION CADDO DESOTO LINCOLN ST. BERNARD ST. JOHN THE BAPTIST ST. TAMMANY TERREBONNE ZACHARY COMMUNITY	BIENVILLE BOSSIER CALCASIEU CAMERON JACKSON ORLEANS CITY OF MONROE	EAST BATON ROUGE IBERVILLE JEFFERSON LAFAYETTE PLAQUEMINES POINTE COUPEE ST. CHARLES ST. JAMES WEST BATON ROUGE WEST FELICIANA
Total	28	14	9	7	10

Quintile: One of five, usually equal, portions of a frequency distribution.

Method: Quintiles are derived by ranking districts from low to high according to each district's Local Wealth Factor (per the applicable Minimum Foundation Program, MFP Budget Letter), where each quintile contains approximately 20% of the October 1 Elementary/Secondary student membership.

Seventy Percent Instructional Expenditure Requirement

(Information based on latest available data – FY2004/2005)

The Seventy Percent Instructional Expenditure Requirement, as stated in SCR 122, Section VII.B, of the 2004 Legislative Session, dictates that local school districts spend seventy percent of general fund monies, both State and local, on areas of instruction. The financial information reported by the local public school districts in a special report entitled the "*Annual Financial Report*" is used to calculate the percentage of funds expended on instruction according to the established definition. Fourteen of the sixty-eight school districts did not meet the 70% Instructional Expenditure Requirement for FY 2004-05. These districts are Cameron, Catahoula, East Baton Rouge, East Carroll, Iberville, Jackson, Orleans, Plaquemines, Pointe Coupee, St. Helena, Tensas, Winn, Zachary Community, and City of Baker. Twelve of the fourteen districts in noncompliance with this requirement were also in noncompliance in FY 2003-04. Plaquemines was the lowest percentage of the fourteen districts with 60.22%; the highest percentage was for Catahoula with 69.25%.

Districts not meeting the 70% Instructional Requirement must submit a written response to the Department outlining reasons for falling short of the requirement and plans for meeting the requirement in subsequent years. (Copies of the responses from each district are included in this section.) The obstacles these districts are facing in meeting the 70% Instructional Requirement remain much the same among districts and over time. In broad terms they are as follows:

- Operational costs increasing at a much greater percentage than instructional costs.
- Increase in non-instructional expenditures for health insurance and retirement costs.
- Increases in property and liability insurance.
- High transportation costs due to the geographical spread of the district and rising fuel cost.
- Aging facilities requiring increased maintenance and repair.
- Reductions in instructional staff due to declining enrollment.

The following table relates to the 70% Instructional Requirement. The table provides a by district calculation of the instructional percentage per the 70% Instructional Requirement definition of instruction. The table also provides a five-year by district historical reference of instructional percentages per the 70% calculation. Also included is data regarding the absolute change in instructional dollars in the same five-year period (2000-01 compared to 2004-05).

Note: Effective in FY2006-07, the 70% instructional requirement is revised as outlined in the MFP resolution, SCR 290 of 2006. The requirement that 70% of a district's general fund be spent on instructional expenditures remains. However, educational expenditures are restricted to the school building level; no central office instructional expenditures will be considered in the 70% measurement. School administration has been added to the categories of instruction, pupil support, and instructional staff services as instructional expenditures.

L E A	District	"Seventy Percent" Instructional Evaluation By District For Fiscal Year 2004-2005 (General Funds)						Seventy Percent Instructional Requirement 2000-2001 through 2004-2005					Instructional Expenditures per 70% Definition 2000-2001 and 2004-2005			
		Oct. 1, 2004 Elementary/ Secondary Membership	Instructional 2004-2005	Support 2004-2005	Grand Total (Instructional plus Support)	Per Pupil Grand Total	Percent Instructional	70% 2000-2001	70% 2001-2002	70% 2002-2003	70% 2003-2004	70% 2004-2005	Instructional 2000-2001	Instructional 2004-2005	Absolute Change	Percent Change
1	Acadia Parish	9,499	\$32,883,521	\$13,541,682	\$46,425,203	\$4,887	70.83%	72.88%	74.60%	73.95%	72.69%	70.83%	\$33,427,134	\$32,883,521	(\$543,613)	-1.63%
2	Allen Parish	4,299	\$21,045,146	\$7,483,862	\$28,529,008	\$6,636	73.77%	70.30%	71.89%	70.72%	69.68%	73.77%	\$16,527,031	\$21,045,146	\$4,518,115	27.34%
3	Ascension Parish	16,363	\$75,251,275	\$26,401,250	\$101,652,525	\$6,212	74.03%	75.00%	75.91%	75.46%	75.32%	74.03%	\$66,254,750	\$75,251,275	\$8,996,525	13.58%
4	Assumption Parish	4,331	\$18,796,237	\$8,047,913	\$26,844,150	\$6,198	70.02%	70.33%	70.85%	71.61%	70.46%	70.02%	\$18,375,390	\$18,796,237	\$420,847	2.29%
5	Avoyelles Parish	6,512	\$22,783,304	\$8,938,090	\$31,721,394	\$4,871	71.82%	74.35%	74.80%	72.75%	72.97%	71.82%	\$23,195,813	\$22,783,304	(\$412,509)	-1.78%
6	Beauregard Parish	6,153	\$26,783,770	\$10,853,202	\$37,636,972	\$6,117	71.16%	71.11%	71.53%	71.43%	70.84%	71.16%	\$22,631,276	\$26,783,770	\$4,152,494	18.35%
7	Bienville Parish	2,422	\$12,371,638	\$4,985,651	\$17,357,289	\$7,167	71.28%	72.49%	73.45%	73.07%	72.17%	71.28%	\$9,885,727	\$12,371,638	\$2,485,911	25.15%
8	Bossier Parish	18,868	\$83,497,359	\$33,124,360	\$116,621,719	\$6,181	71.60%	72.21%	73.13%	73.67%	73.06%	71.60%	\$72,021,963	\$83,497,359	\$11,475,396	15.93%
9	Caddo Parish	43,524	\$206,707,782	\$81,246,548	\$287,954,330	\$6,616	71.78%	72.85%	74.16%	73.44%	72.17%	71.79%	\$199,604,987	\$206,707,782	\$7,102,795	3.56%
10	Calcasieu Parish	32,449	\$143,295,132	\$54,368,957	\$197,664,089	\$6,092	72.49%	74.30%	74.53%	73.50%	72.41%	72.49%	\$126,211,501	\$143,295,132	\$17,083,631	13.54%
11	Caldwell Parish	1,871	\$6,484,239	\$2,739,475	\$9,223,714	\$4,930	70.30%	71.07%	71.97%	71.01%	70.86%	70.30%	\$5,819,643	\$6,484,239	\$664,596	11.42%
12	Cameron Parish	1,797	\$10,934,224	\$4,932,544	\$15,866,768	\$8,830	68.91%	67.11%	67.91%	67.65%	68.86%	68.91%	\$9,505,190	\$10,934,224	\$1,429,034	15.03%
13	Catahoula Parish	1,754	\$7,036,243	\$3,124,727	\$10,160,970	\$5,793	69.25%	68.32%	69.53%	68.19%	68.22%	69.25%	\$6,813,592	\$7,036,243	\$222,651	3.27%
14	Claiborne Parish	2,736	\$13,904,624	\$4,664,065	\$18,568,689	\$6,787	74.88%	73.99%	74.88%	75.52%	76.03%	74.88%	\$11,476,197	\$13,904,624	\$2,428,427	21.16%
15	Concordia Parish	3,865	\$16,116,797	\$5,479,504	\$21,596,301	\$5,588	74.63%	75.79%	76.51%	75.17%	75.35%	74.63%	\$14,773,577	\$16,116,797	\$1,343,220	9.09%
16	DeSoto Parish	5,012	\$24,516,639	\$9,458,019	\$33,974,658	\$6,779	72.16%	71.56%	73.32%	72.56%	73.16%	72.16%	\$22,698,547	\$24,516,639	\$1,818,092	8.01%
17	E. Baton Rouge Parish	46,408	\$194,857,147	\$92,247,503	\$287,104,650	\$6,187	67.87%	68.80%	70.37%	68.43%	66.83%	67.87%	\$203,402,145	\$194,857,147	(\$8,544,998)	-4.20%
18	East Carroll Parish	1,597	\$6,918,606	\$3,453,942	\$10,372,548	\$6,495	66.70%	68.53%	70.61%	69.57%	69.10%	66.70%	\$6,582,474	\$6,918,606	\$336,132	5.11%
19	East Feliciana Parish	2,343	\$10,305,740	\$4,411,293	\$14,717,033	\$6,281	70.03%	70.64%	72.50%	72.00%	71.04%	70.03%	\$10,489,535	\$10,305,740	(\$183,795)	-1.75%
20	Evangeline Parish	6,050	\$24,730,087	\$8,765,954	\$33,496,041	\$5,537	73.83%	73.64%	74.49%	75.26%	75.77%	73.83%	\$21,085,890	\$24,730,087	\$3,644,197	17.28%
21	Franklin Parish	3,585	\$13,272,220	\$5,320,024	\$18,592,244	\$5,186	71.39%	73.45%	75.28%	74.29%	72.63%	71.39%	\$14,616,995	\$13,272,220	(\$1,344,775)	-9.20%
22	Grant Parish	3,629	\$13,396,494	\$5,737,175	\$19,133,669	\$5,272	70.02%	68.74%	71.61%	70.21%	70.26%	70.02%	\$12,311,459	\$13,396,494	\$1,085,035	8.81%
23	Iberia Parish	14,064	\$59,645,831	\$20,223,272	\$79,869,103	\$5,679	74.68%	74.98%	75.39%	75.13%	74.59%	74.68%	\$58,239,575	\$59,645,831	\$1,406,256	2.41%
24	Iberville Parish	4,286	\$18,377,492	\$9,188,793	\$27,566,285	\$6,432	66.67%	69.16%	74.33%	65.53%	63.63%	66.67%	\$19,799,659	\$18,377,492	(\$1,422,167)	-7.18%
25	Jackson Parish	2,296	\$13,686,461	\$6,564,348	\$20,250,809	\$8,820	67.58%	67.27%	69.71%	69.13%	67.63%	67.59%	\$11,574,689	\$13,686,461	\$2,111,772	18.24%
26	Jefferson Parish	51,403	\$229,778,015	\$90,596,685	\$320,374,700	\$6,233	71.72%	71.04%	72.38%	71.73%	71.48%	71.72%	\$199,960,387	\$229,778,015	\$29,817,628	14.91%
27	Jefferson Davis Parish	5,840	\$27,249,812	\$9,941,945	\$37,191,757	\$6,368	73.27%	71.62%	73.01%	73.14%	73.05%	73.27%	\$23,179,402	\$27,249,812	\$4,070,410	17.56%
28	Lafayette Parish	29,816	\$121,990,044	\$46,344,525	\$168,334,569	\$5,646	72.47%	77.84%	77.38%	76.89%	73.67%	72.47%	\$116,381,847	\$121,990,044	\$5,608,197	4.82%
29	Lafourche Parish	14,653	\$69,379,765	\$22,552,756	\$91,932,521	\$6,274	75.47%	76.61%	75.55%	76.17%	75.65%	75.47%	\$61,949,991	\$69,379,765	\$7,429,774	11.99%
30	LaSalle Parish	2,675	\$11,521,891	\$4,504,948	\$16,026,839	\$5,991	71.89%	70.39%	72.87%	71.89%	71.54%	71.89%	\$10,628,903	\$11,521,891	\$892,988	8.40%
31	Lincoln Parish	6,632	\$25,566,054	\$7,979,565	\$33,545,619	\$5,058	76.21%	72.74%	76.59%	76.22%	76.19%	76.21%	\$22,818,563	\$25,566,054	\$2,747,491	12.04%
32	Livingston Parish	21,397	\$89,184,014	\$27,376,936	\$116,560,950	\$5,448	76.51%	76.33%	77.24%	77.16%	76.60%	76.51%	\$70,950,893	\$89,184,014	\$18,233,121	25.70%
33	Madison Parish	2,306	\$9,237,909	\$3,656,857	\$12,894,766	\$5,592	71.64%	70.81%	72.11%	69.58%	72.24%	71.64%	\$8,495,273	\$9,237,909	\$742,636	8.74%
34	Morehouse Parish	5,109	\$23,813,987	\$9,071,252	\$32,885,239	\$6,437	72.42%	68.73%	71.99%	71.09%	72.08%	72.42%	\$18,447,671	\$23,813,987	\$5,366,316	29.09%
35	Natchitoches Parish	6,882	\$28,253,112	\$11,397,459	\$39,650,571	\$5,761	71.26%	72.36%	72.91%	71.34%	70.87%	71.26%	\$25,763,660	\$28,253,112	\$2,489,452	9.66%
36	Orleans Parish	64,920	\$272,920,269	\$128,765,171	\$401,685,440	\$6,187	67.94%	71.26%	70.45%	70.32%	70.48%	67.94%	\$266,746,026	\$272,920,269	\$6,174,243	2.31%

L E A	District	"Seventy Percent" Instructional Evaluation By District For Fiscal Year 2004-2005 (General Funds)						Seventy Percent Instructional Requirement 2000-2001 through 2004-2005					Instructional Expenditures per 70% Definition 2000-2001 and 2004-2005			
		Oct. 1, 2004 Elementary/ Secondary Membership	Instructional 2004-2005	Support 2004-2005	Grand Total (Instructional plus Support)	Per Pupil Grand Total	Percent Instructional	70% 2000-2001	70% 2001-2002	70% 2002-2003	70% 2003-2004	70% 2004-2005	Instructional 2000-2001	Instructional 2004-2005	Absolute Change	Percent Change
37	Ouachita Parish	18,328	\$75,375,514	\$31,986,439	\$107,361,953	\$5,858	70.21%	72.53%	74.36%	72.62%	71.81%	70.21%	\$71,533,744	\$75,375,514	\$3,841,770	5.37%
38	Plaquemines Parish	5,024	\$24,127,194	\$15,938,030	\$40,065,224	\$7,975	60.22%	64.42%	65.52%	64.06%	64.29%	60.22%	\$20,729,320	\$24,127,194	\$3,397,874	16.39%
39	Pointe Coupee Parish	3,009	\$13,524,160	\$6,718,554	\$20,242,714	\$6,727	66.81%	69.62%	69.89%	70.75%	69.93%	66.81%	\$13,039,080	\$13,524,160	\$485,080	3.72%
40	Rapides Parish	22,849	\$93,997,937	\$27,296,249	\$121,294,186	\$5,309	77.50%	73.07%	74.42%	73.89%	73.89%	77.50%	\$89,847,360	\$93,997,937	\$4,150,577	4.62%
41	Red River Parish	1,603	\$6,612,440	\$2,754,328	\$9,366,768	\$5,843	70.59%	67.81%	71.88%	68.98%	71.05%	70.60%	\$6,727,557	\$6,612,440	(\$115,117)	-1.71%
42	Richland Parish	3,457	\$15,579,876	\$6,509,335	\$22,089,211	\$6,390	70.53%	72.41%	73.10%	73.27%	72.74%	70.53%	\$13,693,799	\$15,579,876	\$1,886,077	13.77%
43	Sabine Parish	4,198	\$15,740,180	\$6,326,501	\$22,066,681	\$5,256	71.33%	72.92%	72.98%	72.13%	71.51%	71.33%	\$15,037,943	\$15,740,180	\$702,237	4.67%
44	St. Bernard Parish	8,802	\$40,182,156	\$14,702,350	\$54,884,506	\$6,235	73.21%	74.60%	74.99%	74.27%	73.55%	73.21%	\$36,067,147	\$40,182,156	\$4,115,009	11.41%
45	St. Charles Parish	9,719	\$59,785,690	\$23,305,249	\$83,090,939	\$8,549	71.95%	71.12%	71.60%	71.85%	71.20%	71.95%	\$51,330,086	\$59,785,690	\$8,455,604	16.47%
46	St. Helena Parish	1,364	\$4,409,021	\$2,643,934	\$7,052,955	\$5,171	62.51%	66.86%	68.91%	62.83%	62.43%	62.51%	\$4,920,332	\$4,409,021	(\$511,311)	-10.39%
47	St. James Parish	4,022	\$19,897,704	\$6,173,324	\$26,071,028	\$6,482	76.32%	75.77%	75.46%	75.49%	76.98%	76.32%	\$16,778,981	\$19,897,704	\$3,118,723	18.59%
48	St. John Parish	6,466	\$33,297,731	\$12,832,515	\$46,130,246	\$7,134	72.18%	71.18%	72.30%	72.44%	71.56%	72.18%	\$30,179,701	\$33,297,731	\$3,118,030	10.33%
49	St. Landry Parish	15,162	\$63,088,897	\$25,440,595	\$88,529,492	\$5,839	71.26%	73.24%	74.07%	72.99%	74.51%	71.26%	\$57,675,182	\$63,088,897	\$5,413,715	9.39%
50	St. Martin Parish	8,535	\$31,960,215	\$13,314,739	\$45,274,954	\$5,305	70.59%	73.31%	73.11%	74.02%	70.39%	70.59%	\$31,683,152	\$31,960,215	\$277,063	0.87%
51	St. Mary Parish	10,123	\$43,823,899	\$16,937,106	\$60,761,005	\$6,002	72.13%	71.56%	72.53%	71.99%	71.64%	72.13%	\$41,389,696	\$43,823,899	\$2,434,203	5.88%
52	St. Tammany Parish	35,620	\$192,982,586	\$68,519,324	\$261,501,910	\$7,341	73.80%	74.81%	74.70%	74.23%	74.03%	73.80%	\$149,197,894	\$192,982,586	\$43,784,692	29.35%
53	Tangipahoa Parish	18,563	\$66,212,898	\$21,265,782	\$87,478,680	\$4,713	75.69%	77.36%	79.26%	78.17%	77.15%	75.69%	\$62,886,200	\$66,212,898	\$3,326,698	5.29%
54	Tensas Parish	894	\$4,273,975	\$2,130,661	\$6,404,636	\$7,164	66.73%	65.43%	66.30%	67.17%	67.69%	66.73%	\$4,147,710	\$4,273,975	\$126,265	3.04%
55	Terrebonne Parish	19,135	\$82,900,957	\$27,651,555	\$110,552,512	\$5,778	74.99%	75.22%	76.09%	75.28%	75.51%	74.99%	\$79,464,376	\$82,900,957	\$3,436,581	4.32%
56	Union Parish	3,371	\$11,687,609	\$4,763,963	\$16,451,572	\$4,880	71.04%	70.61%	72.09%	72.09%	72.17%	71.04%	\$11,821,331	\$11,687,609	(\$133,722)	-1.13%
57	Vermilion Parish	8,995	\$34,460,006	\$13,380,504	\$47,840,510	\$5,319	72.03%	72.60%	73.32%	70.03%	70.69%	72.03%	\$31,175,295	\$34,460,006	\$3,284,711	10.54%
58	Vernon Parish	9,889	\$45,295,443	\$18,242,907	\$63,538,350	\$6,425	71.29%	71.88%	72.87%	73.03%	72.66%	71.29%	\$39,578,929	\$45,295,443	\$5,716,514	14.44%
59	Washington Parish	4,750	\$22,596,353	\$8,487,146	\$31,083,499	\$6,544	72.70%	72.07%	73.30%	72.75%	72.73%	72.70%	\$19,026,581	\$22,596,353	\$3,569,772	18.76%
60	Webster Parish	7,605	\$30,123,659	\$9,348,909	\$39,472,568	\$5,190	76.32%	75.63%	76.52%	75.95%	75.83%	76.32%	\$26,390,458	\$30,123,659	\$3,733,201	14.15%
61	W. Baton Rouge Parish	3,405	\$15,584,603	\$6,693,686	\$22,278,289	\$6,543	69.95%	71.21%	70.10%	67.99%	69.60%	69.95%	\$15,337,377	\$15,584,603	\$247,226	1.61%
62	West Carroll Parish	2,346	\$9,337,419	\$3,776,599	\$13,114,018	\$5,590	71.20%	73.80%	73.65%	72.45%	71.26%	71.20%	\$7,865,217	\$9,337,419	\$1,472,202	18.72%
63	West Feliciana Parish	2,448	\$13,503,147	\$5,746,589	\$19,249,736	\$7,863	70.15%	68.09%	69.22%	70.44%	70.39%	70.15%	\$11,536,145	\$13,503,147	\$1,967,002	17.05%
64	Winn Parish	2,785	\$9,209,015	\$4,418,122	\$13,627,137	\$4,893	67.58%	67.67%	68.67%	70.28%	68.82%	67.58%	\$8,681,563	\$9,209,015	\$527,452	6.08%
65	City of Monroe	9,407	\$29,661,489	\$10,906,767	\$40,568,256	\$4,313	73.12%	74.55%	75.87%	72.59%	72.74%	73.12%	\$40,978,665	\$29,661,489	(\$11,317,176)	-27.62%
66	City of Bogalusa	2,914	\$16,495,620	\$5,584,147	\$22,079,767	\$7,577	74.71%	71.66%	71.04%	74.71%	71.16%	74.71%	\$12,380,390	\$16,495,620	\$4,115,230	33.24%
67	Zachary Community	3,230	\$12,358,765	\$5,816,932	\$18,175,697	\$5,627	68.00%	N/A	N/A	N/A	59.76%	68.00%	\$0	\$12,358,765	\$12,358,765	N/A
68	City of Baker	2,261	\$7,212,343	\$4,059,223	\$11,271,566	\$4,985	63.99%	N/A	N/A	N/A	59.97%	63.99%	\$0	\$7,212,343	\$7,212,343	N/A
State Totals		717,625	\$3,131,791,381	\$1,231,162,316	\$4,362,953,697	\$6,080	71.78%	72.63%	73.43%	72.76%	72.13%	71.78%	\$2,863,748,566	\$3,131,791,381	\$268,042,815	9.36%

Notes: Total Instruction includes Regular Program, Special Education Program, Vocational Education Program, Other Instructional Program, Special Programs, Pupil Support Service (exclude object code 730), and Instructional Staff Service (exclude object code 730), less Nonpublic Textbook Revenue (kpc 7960).
Total Support (exclude object code 730) includes General Administration, School Administration, Business Service, Operation and Maintenance, Student Transportation, Central Service and Food Service Operation less Nonpublic Transportation Revenue (kpc 7945)



City of Baker School System

Post Office Box 680
Baker, Louisiana 70704-0680
Phone (225) 774-5795
Fax (225) 774-5797
www.bakerschools.org

Board Members

Jane Freudenberger
President
District 4

January 26, 2007

George Gallman
Vice President
District 3

Doris T. Alexander
District 5

Dana Carpenter,
Ph.D.
District 2

Para Malveaux
District 1

Elizabeth Scioneaux, Director
Louisiana Department of Education
Division of Education Finance
P. O. Box 94064
Baton Rouge, LA 70804-9064

Dear Mrs. Scioneaux:

Administrative Staff

C. Lester Klotz, Jr.
Superintendent

Ulysses Joseph
Director, Instruction

Keith Johnson
Director, Support

Jan Ballard
Transportation

Henry Belin
Child Nutrition

Loretta Davis
School Nurse

Alfred Douglas
Special Education

Sheila Lambert
Human Resources

Barbara Parker
Federal Programs

Everrett Parker
Technology

Allen Spears
School Relations

Sidney Stewart
Business Manager

Iris Walker
Elementary

J. E. Williams
Hearing Officer

Please accept this letter as an official explanation of non-compliance with the 70% expenditure requirement. In the fiscal year of 2003 - 2004 and fiscal year 2004 - 2005 there were many discrepancies in the coding of expenditures. Various expenditures which were for instructional use were incorrectly classified as Central Office because they were ordered by Central Office employees. This error caused coding errors and caused expenditures reported on the AFR for instruction to be deflated. As part of corrective action, all expenditures are coded according to instructions and procedures outlined in the Louisiana Accounting and Uniform Governmental Handbook.

If additional information is needed please feel free to let me know.

Sincerely,

C. L. Klotz, Superintendent
City of Baker Schools

CLK:ss

The City of Baker School System does not discriminate on the basis of race, color, national origin, gender, age or qualified disability.

Cameron Parish School Board
Dr. Douglas L. Chance, Superintendent
P. O. Box 1548, Cameron, LA 70631-1548

RECEIVED

September 1, 2006

SEP 06 2006

Louisiana Department of Education
Division of Education Finance
Attn: Elizabeth Scioneaux, Director
P. O. Box 94064
Baton Rouge, LA 70804-9064

DIVISION OF
EDUCATION FINANCE

RECEIVED

Re: 70% Expenditure Requirement

SEP - 6 2006

Dear Director Scioneaux:

EDUCATION FINANCE
AUDIT SECTION

Cameron Parish Schools did not meet the 70% Expenditure Requirement for instructional expenditures as compared to total expenditures pursuant to the definitions presented in Bulletin No. 1947, MFP Handbook (1996-1997). Cameron Parish did improve as the Department indicates by citing a 0.057% increase over the previous year.

The rationale for not meeting the 70% factor appears to be attributable to the following:

*Instructional		
Special Programs	-36.461%	\$122,808
*Support		
School Administration	+ 1.728%	\$ 19,000
General Administration	+ 7.668%	\$ 52,249
Business Services	+ 4.829%	\$ 10,030
Student Transportation	+ 9.751%	\$ 74,534

If these factors had been reserved, then the district's ratio would have been 69.96%; i.e., not in compliance but moving in the correct direction.

The delineated factors appear to indicate the presence of fundamental flaws in the budgeting process that are historic ... or at least for the past seven years, and perhaps longer.

In reviewing the 2004-2005 session, 12.548% of the budget was expended on Operation and Maintenance. It would appear that this area should be reduced, and thereby, solve the problem. However, the non-instructional cost to the district has been dramatic since Hurricane Rita devastated the school system on September 24, 2005; subsequently, the ratio for 2005-2006 may not indicate compliance.

As superintendent, I will recommend that the school board change the budgeting process with a view toward being aware of the requirements and being in compliance when the budget is adopted. This process should move the district toward compliance with the 70% requirement.

Please telephone me at (337) 794-9461 should questions develop.

Sincerely,

Doug Chance

Catahoula Parish School Board

Post Office Box 290
Harrisonburg, Louisiana 71340
Telephone: 318-744-5727
Fax: 318-744-9221

Superintendent
Ronald R. Lofton

BOARD MEMBERS
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W.E. Manning, Vice-President
Lillian Aplin
Joe Ann Edwards
Charles House
Jane Martin
Dave Mays
Dewey W. Stockman
Dorothy Watson

August 8, 2006

LA Department of Education
Division of Education Finance
Attn: Elizabeth Scioneaux, Director
P.O. Box 94064
Baton Rouge, LA 70804-9064

Dear Ms. Scioneaux:

Our district was notified of noncompliance with the 70% General Fund Required Instructional Expenditures. In November, 2005, we responded to the letter with the below responses:

1. Due to the rural nature of our parish, we pay a large amount of our 30% area in bus costs. This cost of this service increased this year with the increase in LSERS and also in State Group Insurance. The insurance affected us across the board. With the majority of our bus drivers on insurance, it increased the 30% area even more.
2. We have drastically cut repairs & maintenance costs, but those still mount on a small budget.
3. Increased utilities continues to plague our district.

In addition to the above answers, problems that continued to face our district in 2005-2006 were as follows:

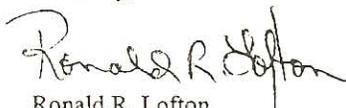
1. Utilities, including natural gas, propane & electricity, increased at previously unseen levels.
2. Fuel costs also had dramatic increases which not only affected our board owned buses, but forced us to give bus drivers an increase in their operational expense.

Below was our plan of action for 2005-2006 that was submitted in November 2005:

1. We plan to consolidate one bus route through attrition. We are eliminating one additional substitute only route and have eliminated a vocational route. (This was done in 2005-2006 and will continue for 2006-2007)
2. In 2005-2006, our district will face choices to be made towards restructuring our district for 2006-2007, due to declining enrollment and the drastically increasing cost of benefits. We have tried to avoid or delay this situation and maintain our 10 schools due to our test scores being so high for a rural parish. We continually rank high on test scores and are worried that restructuring will have a negative impact on this. However, these changes are looming for the future and they will have a definite impact on our 70-30%. (restructuring will not occur in the 2006-2007 school year)
3. We feel we are making headway in this area as we did increase by 1.024% in the 70% area for 2004-2005.

We plan to continue to monitor our 70% problem in the 2006-2007 school year, however, being a rural parish with students living in rural areas, we are at a distinct disadvantage on being able to meet full compliance. We feel we have consolidated our bus routes down to the bare minimum, but with such a rural parish, we still must operate over 30 buses. I hope this provides an adequate explanation for our noncompliance in 2005-2006. I assure you all methods are being taken to regain compliance. If you need further information, please contact me at 318-744-5727 or by e-mail at rlofton@cpsbla.org.

Sincerely,

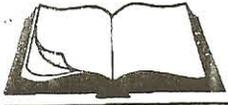


Ronald R. Lofton
Superintendent

RECEIVED

AUG 10 2006

DIVISION OF
EDUCATION FINANCE



EAST CARROLL PARISH SCHOOL BOARD

P. O. Box 792
514 Third Street
Lake Providence, LA 71254-0792

Office of Superintendent
Dr. Vleria Millikin

Glenn Dixon
President
District 9

August 31, 2006

RECEIVED

Fannie Hawkins
District 6

SEP - 8 2006

Ralph Coleman
District 1

Louisiana Department of Education
Department of Education Finance
Attn: Elizabeth Scioneaux, Director
P. O. Box 94064
Baton Rouge, LA 70804-9064

EDUCATION FINANCE
AUDIT SECTION

Harriet Bridges
District 2

Evangelia Fields
District 3

Dear Ms. Scioneaux:

Gene Edmondson
Vice-President
District 4

We are in receipt of your letter dated August 4, 2006 concerning the 70% expenditure rule. We are aware that we have not met this 70% for the last two years and offer the following explanation:

Oleaner Green
District 5

Rev. Tommy McKeel
District 8

During the 2004-2005 School Year new Fund Accounting/Payroll software was purchased in hopes of helping us better monitor our spending so that we could meet the 70% requirement. But, due to software problems during the conversion process, this was not done. We were unable to utilize the budgeting portion of the software that would have enabled us to know whether or not we were in danger of not meeting the requirement. We are now in the process of learning to use the software so that we can get the most beneficial use of it. We are making sure that, when preparing our proposed budget, funds are budgeted so that the 70% requirement is met and then we will adhere to that budget as closely as possible.

Georjean Jackson
District 7

Other factors that might have contributed to the district not meeting the requirement are related to salaries and benefits-- teachers were lost, and the installation of new equipment for energy preservation--to help reduce utility cost and savings could be redistributed to instruction.

We have taken a proactive approach to our financial accountability by utilizing the services of a local certified public accountant. She is in the process of training our new accounting staff to help them recognize and correct any problems as they occur.

"An Equal Opportunity Employer"

Central Office: (318) 559-2222 Media Center: (318) 559-2224 Special Education: (318) 559-3770 Fax: (318) 559-3864

Louisiana Department of Education
Page 2

If further information is needed, please advise.

Sincerely,

A handwritten signature in cursive script that reads "Dr. Volaria Millikin".

Dr. Volaria Millikin, Superintendent
East Carroll Parish Schools



1050 SOUTH FOSTER DRIVE, BATON ROUGE, LOUISIANA 70806
P.O. Box 2950, BATON ROUGE, LOUISIANA 70821-2950
PHONE (225) 922-5400
WWW.EBRCHOOLS.ORG

August 31, 2006

Ms. Elizabeth Scioneaux
Director
Division of Education Finance
Louisiana Department of Education
P. O. Box 94064
Baton Rouge, LA 70804-9064

Re: 70% Local General Fund Required Instruction Expenditure

Dear Ms. Scioneaux:

The following information is provided as an explanation for the East Baton Rouge Parish School System (EBRPSS) falling below the required 70% calculation for local General Fund required instruction expenditures for the fiscal year 2004 – 2005:

- Continuation of non-instructional expenditures for court ordered desegregation costs.
- Increase in non-instructional expenditures for retirees health insurance costs.
- Increase in non-instructional expenditures for retirement costs due to rates going from 13.8% to 17.3% (TRSL) and 8.5% to 18.8% (LSERS).
- Increase in expenditures, particularly for school administration and central services. School administration costs are due to pay raises for teachers and principals and related benefits, rising active and retiree health care costs. Central services costs are due to increasing advertising and professional services, rising active and retiree health care costs.
- Operations and maintenance costs have rising gas and costs.
- Transportation costs have rising fuel costs.

For fiscal year 2005 – 2006, EBRPSS faced some of these same issues as in fiscal year 2004 – 2005. However, the following should help EBRPSS achieve compliance by the 2006 – 2007 fiscal year and beyond:

- MFP provided for a \$1,500 pay raise for instructional salaries.

Ms. Elizabeth Scioneaux
August 31, 2006
Page Two

- Fifty (50) percent of the MFP growth funds for EBRPSS, approximately \$4.9 million, are earmarked for instructional salaries.
- Continuation of the eighty-six (86) percent of the increased property tax collections to improve instructional salaries and benefits in fiscal year 2005 - 2006.
- Reading and Curriculum Incentive started in 2005 - 2006 will continue for 2006 - 2007.
- Literacy Incentive will be implemented in 2007 - 2008.
- The court ordered desegregation will end July 2007 and related expenditures eliminated.
- Expansion of magnet programs is proposed for 2007 - 2008.

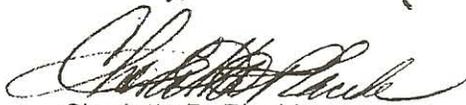
Student enrollment for 2005 - 2006 increased and has declined only slightly for 2006 - 2007. This increase is due to active solicitation by EBRPSS as well as by the displaced students from the Hurricanes Katrina and Rita in 2005. These items have favorably impacted the 70% required spending in instruction in fiscal year 2005 - 2006.

EBRPSS will continue to review its instructional programs and facilities maintenance programs to look for opportunities, which would allow EBRPSS to ensure that this percentage is corrected. EBRPSS is working toward that goal.

If you have any questions regarding this information, please contact Catherine Fletcher, Chief Business Operations Officer at (225) 922-5676.

Thank you to Judy Hurry for the extension to file this report.

Sincerely,



Charlotte D. Placide
Superintendent of Schools

CDP/caf

cc Catherine Fletcher
School Board Members



Iberville Parish School Board

MARTIN H. BERA
Superintendent
Secretary-Treasurer

MELVIN LODGE
President

GLYNA KELLEY
Vice-President

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AUG 11 2006

DIVISION OF
EDUCATION FINANCE

August 10, 2006

State of Louisiana
Department of Education
Division of Education Finance
PO Box 94064
Baton Rouge, LA 70804-9064

Attention: Ms. Elizabeth Scioneaux, Director

Dear Ms. Scioneaux,

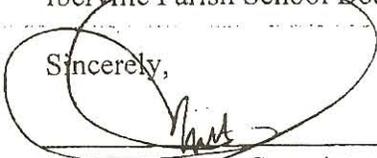
We are writing to you to explain why the Iberville Parish School Board was out of compliance with the 70% Expenditure Requirement for the 2004-2005 fiscal year. Some of the reasons our school district did not attain the required percentage for the 2004-2005 fiscal year can be attributed to:

1. Increased costs for employee benefits, mainly health insurance and retirement,
2. Declining student enrollment, and
3. Increased costs for technology in the classroom.

We continue to do our best to comply with this requirement, and we strongly believe that expenditures in the classroom should remain our highest priority.

Please direct any requests for clarification to Mr. Daniel W. Miller, CPA, Business Manager, Iberville Parish School Board at 225-687-5400 (Extension 124).

Sincerely,


Martin H. Bera, Superintendent
Iberville Parish School Board

P.O. BOX 151 • PLAQUEMINE, LA 70765-0151 • PH. (225) 687-4341 • FAX (225) 687-5408 • www.ipsb.net

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Paul B. Distefano
Plaquemine, La.

Michael C. Barbee
Plaquemine, La.

Tom Delahaye
Plaquemine, La.

Dorothy R. Sansoni
Plaquemine, La.

Thomas J. Edwards
Plaquemine, La.

Brian S. Willis
Plaquemine, La.

Nancy T. Broussard
St. Gabriel, La.

Freddie Molden, III
Bayou Goula, La.

Melvin Lodge
St. Gabriel, La.

Albertha D. Hasten
White Castle, La.

Darlene M. Ourso
White Castle, La.

MEMBERS

RECEIVED JACKSON PARISH
SCHOOL BOARD

Gary Black Superintendent
Randy Dark, President

JAN 16 2007

MANAGEMENT & FINANCE
L.A. DEPT. OF EDUCATION

P. O. Box 705
Jonesboro, LA 71251-0705
Telephone (318) 259-4456
Fax (318) 259-2527

January 12, 2007

Louisiana Department of Education
Division of Education Finance
Attn: Elizabeth Scioneaux, Director
Baton Rouge, LA 70804-9064

RE: Jackson Parish School Board

Dear Ms. Scioneaux:

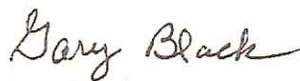
Pursuant to your letter dated August 4, 2006 regarding our non-compliance with the 70% requirement please accept this letter as my official response to this issue.

The Jackson Parish School Board faces an ever increasing problem of meeting the 70% Expenditure requirement due to the increase in Local wealth gained from our sales taxes. This tax is voted and dedicated for specific use. Currently our local wealth is the great factor in the decrease of our MFP Funds which gives us the flexibility in spending to increase instructional programs to meet our 70% requirement. Further, our parish has suffered a decrease in student membership for the past five years. This has also contributed to the decrease in awarded MFP funds.

Based upon the above, the Jackson Parish School Board approved an additional 8% of the sales tax monies for instructional programs for the 2005-2006 fiscal year, and 10% for the 2006-2007, fiscal year. Funds will be monitored to ensure we meet this requirement.

If further information is required, please feel free to contact me.

Sincerely,



Gary Black
Superintendent

Gp

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JAN 19 2007

DIVISION OF
EDUCATION FINANCE

Jackson Parish School Board

The following findings are per the FY2004-05 Independent Accountant's Report for the Rapides Parish School Board.

FINDING 05-01

Seventy Percent General Fund Instruction Required

Condition: Louisiana Senate Concurrent Resolution #142 of the 1993 Regular Session mandates that at least 70% of General Fund expenditures must be spent for instructional purposes. Expenditures for instructional purposes totaled 67.31% of the total General Fund dollars spent. This does not meet the 70% requirement.

Corrective Action Plan: The School Board will review the coding of invoices as they are entered into the system for payment to ensure that they are meeting the 70% threshold.

Anticipated Completion Date: June 30, 2006

Provide details of the measures taken to resolve this finding and prevent a future occurrence.

(Details should include procedures implemented, controls initiated, or guidelines established. Also, if applicable, provide proof of compliance in FY2005/06.)

The Jackson Parish School Board faces an ever increasing problem of meeting the 70% Expenditure requirement due to the increase in local wealth gained from our sales taxes. These monies were voted and dedicated for specific use. At this time our local wealth is the great factor in the decrease of our MFP Funds which gives us the flexibility in spending to increase instructional programs to meet our 70% requirement. In light of these facts the Jackson Parish School Board approved an additional 8% of the sales tax monies for instructional programs for 2005-2006 and 10% for the 2006-2007 fiscal years. Funds will be budgeted and spending monitored to ensure we meet this requirement.

Doris G. Moore
Signature of Business Manager
Superintendent

Gary Black
Signature of

**Fax this form to Mark Normand at 225-342-1256
By Friday, August 25, 2006**



New Orleans Public School Board

3520 General deGaulle * New Orleans, Louisiana * 70114
(504) 304-5680 office * (504) 896-4038 fax

Darryl C. Kilbert, Acting Superintendent

August 25, 2006

Louisiana Department of Education
Division of Education Finance
P.O. Box 94064
Baton Rouge, LA 70804-9064

Attention: Elizabeth Scioneaux, Director

Dear Ms. Scioneaux:

This letter is written in response to Cecil J. Picard's letter dated August 4, 2006, concerning the 70% General Fund Expenditure Requirement for FY 2005. In the paragraphs below and in the enclosed Attachments, we provide both general and specific comments related to financial results reported in our FY 2005 AFR. Additionally, we also discuss our plans to achieve compliance in the FY 2006-07.

During FY 2005, the School District's system of internal controls and related processes, procedures and human resources were inadequate as they were in prior years. These inadequacies compromised the safeguarding of assets and the ability to maintain accurate financial accounting records. This situation also resulted in the external auditors - Postlethwaite & Netterville -- being unable to express an opinion on the School District's annual financial statements for the past three years. Furthermore, the numbers contained in the Annual Financial Report (AFR) and the resulting percentages cannot be relied upon with complete assurance.

In July 2005, after the close of the FY 2005, the School District hired the consulting and restructuring firm of Alvarez & Marsal to provide financial advice and an objective review of the District's financial controls, policies and procedures. Specifically, Alvarez & Marsal was hired to assess the District's existing financial condition and to implement effective financial systems, a restructured finance and accounting organization, and to develop policies and procedures that would improve the accuracy and timely completion and reporting of financial information. Alvarez & Marsal have been delivering services for the past thirteen months, including the changes made necessary by Hurricane Katrina and Act 35. We expect the improvements to be fully implemented by December, 2006.

As described below and in Attachment 1 and 1A, several factors impact the ratio of instructional expenditures to total expenditures for FY 2005.

The School District's Operation & Maintenance expenditures may be higher than the norm because of the age and condition of the buildings. During FY 2005 the School District operated approximately 137 different building sites. The majority of the

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EDUCATION FINANCE
AUDIT SECTION

buildings are over 50 years old with many of the buildings having little or no insulation. The age and state of the buildings gives rise to greater utility bills along with incrementally higher repair and maintenance costs. Another factor influencing the Operation & Maintenance line is the number of schools that were open in FY 2005. In hindsight some of the schools should have been closed for FY 2005 and the students consolidated into a fewer number of schools. This action would have reduced the Operation & Maintenance costs.

Attachment 1, The AFR for Fiscal Year 2005, provides a listing of expenditures by category and the calculation of the instructional expenditures versus the administrative and maintenance expenditures. We have shown several pro forma adjustments, which in our opinion; impact a more normalized instruction percentage. These pro forma adjustments are as follows:

- (1) During FY 2005 Special Revenue expenditures exceeded revenue by approximately \$25 million per the audited Comprehensive Annual Financial Report (CAFR). The majority of these expenditures are instruction related. For AFR (and CAFR) purposes, the expenditures were transferred to the General Fund through Fund Transfers (i.e., Key punch Codes 0050930 and 0051000), thus were excluded from the AFR calculation of the instruction expenditures. Specifically, the labor distribution for some employees should have been coded to instruction expense in the General Fund instead of erroneously being coded to Special Revenue. Correction of the labor distribution for these employees never occurred and the excess expenditures were transferred back to the General Fund through the Operating Transfer category. While it is true that in some instances the expenditures were denied on certain Grants because of lacking supporting documentation, the vast majority of the expenditures were still proper instructional type expenses.
- (2) FY 2005 administrative expenditures contain extraordinary expenditures which were paid to two consulting firms to improve the accuracy of the accounting records. There were additional extraordinary administrative expenditures in FY 2005 that resulted from the age and condition of our properties, but we only made pro forma adjustments for the consulting firms. After subtracting these two pro forma adjustments and adding the pro forma declined Special Revenue expenditures noted in 1. above, the pro forma instruction expenditures exceeds the required 70% goal (70.273%). See Attachment 1.

With respect to achieving compliance in FY 2007, we have developed a comprehensive plan and corresponding budget with this goal in mind. Our plan and budget recognizes that for FY 2007, we still are dealing with legacy and Katrina related issues similar to those experienced in FY 2006. These are discussed in more detail below.

Attachment 2, The Budget for the FY 2007 AFR shows the budgeted instruction percentage to be 71.313%. There are several pro forma adjustments to the budget for legacy and Katrina related issues to arrive at this instructional percentage. These items are as follows: (1) 96% of Retiree Health Benefits and Sick Pay were backed out as they

Page 3

RE: General Fund Expenditure Requirement for FY 2005

are applicable to legacy costs associated with a 10,000 employee and 106 schools System. (2) Property and Liability insurance expense was adjusted downward by \$5.4

million for the insurance expense applicable to the buildings operated by the Recovery School District. (3) FY 2007 budgets for the Charter schools are not yet available so we estimated their instruction and administrative expenditures based upon our budgeted State, Local and MFP pass through funding that is included in our FY 2007 budget and also their FY 2007 Restart and Displaced student funding and expenditures. See Attachment 2A. We estimated their expenditures to be 80% instructional and 20% administrative as the Charters do not have any legacy costs. We can refine this estimated % when we get the Charters FY 2007 budgets. As the above analysis reflects, our plan and budget is designed to meet the 70% requirement for instructional expenditures.

Thank you very much for allowing us an opportunity to comment on the Orleans Parish School District's instructional percentage. We are committed to providing excellent instruction and will manage our discretionary expenditures so we can achieve this goal. If you have any questions, please contact me at your convenience.

Sincerely,



Mr. Darryl Kilbert
Superintendent

cc: Mr. Cecil J. Picard
OPSB Members

Plaquemines Parish School Board

Belle Chasse Office

August 18, 2006

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AUG 23 2008
DIVISION OF
EDUCATION FINANCE

P.O. Box 69
557 F. Edward Hebert Blvd.
Belle Chasse, LA 70037
Phone (504) 392-4970
Fax (504) 392-4973

Elizabeth Scioneaux, Director
Division of Education Finance
Louisiana Department of Education
Post Office Box 94064
Baton Rouge, LA 70804-9064

EVA G. JONES
Superintendent

Dear Ms. Scioneaux:

MEMBERS:

BYRON V. WILLIAMS, JR.
District 1

NANCY LAHAYE
District 2

ANTHONY ST. PHILIP
District 3

JOYCE C. LAMKIN
District 4

SHARON BRANAN
District 5

CARLTON M. LAFRANCE, SR.
District 6

PAUL W. LEMAIRE, JR.
District 7

BOBBY L. BENEFIELD
District 8

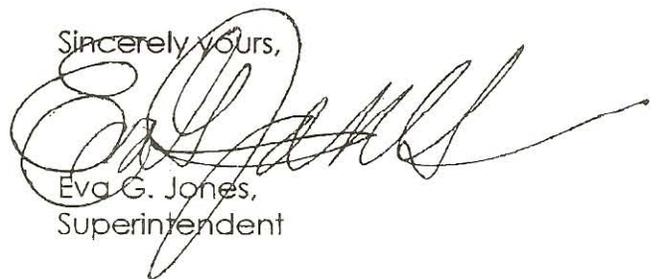
BETTY A. DINETTE
District 9

We work very hard each year to reach the 70% instruction expenditure requirement, but we have not been successful in reaching that goal. The Plaquemines Parish School Board has committed and will continue to provide for our students what is reasonably asked of them in anyway of local assistance or through a special millage when possible.

As stated on numerous occasions, our particular structure of rural schools and division of the Mississippi River causes expenditures that deter us from reaching the 70%. Recent increases in technology and Katrina related devastation have caused building improvements, insurance, technical and maintenance salaries to escalate. However, we consistently make every effort to provide the best possible education for each student in Plaquemines. We do expend over \$6,000 annually per student while we receive only \$2,200 per student from MFP.

We would like to assure you that being accountable is very important to Plaquemines Parish. We were rated "Excellent" on the latest accountability report. Our overall 2006 post Katrina scores were in the top 50% even though we lost six of our nine schools. We believe this speaks for itself.

Sincerely yours,



Eva G. Jones,
Superintendent

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Orleans Parish School District
Annual Financial Report
Fiscal Year 2004-05

Attachment 1

Item Description	Keypunch Code	Original AFR Percentage	Original AFR Amount (a)	Pro forma Adjustments	Pro forma Amounts	Pro forma Adjusted Percentage
Instruction Expenditures:						
Regular Program Expenditures	0019000		166,050,940		166,050,940	
Special Education	0021290		55,704,282		55,704,282	
Vocational Program	0021450		728,476		728,476	
Other Instructional	0022000		4,273,414		4,273,414	
Special Program	0022490		1,969,202		1,969,202	
Pupil Support	0027000		31,423,681		31,423,681	
Instructional Staff	0030500		13,414,906		13,414,906	
Less: Non Public Textbook Revenue			(644,632)		(644,632)	
Special Revenue Losses in CAFR	0050940			24,928,751	24,928,751	
	0051115					
Subtotal Instruction		0.67944	<u>272,920,269</u>	<u>24,928,751</u>	<u>297,849,020</u>	<u>70.273</u>
Support Expenditures:						
General Administration			11,978,885		11,978,885	
School Administration			24,145,235		24,145,235	
Business Services			9,695,001		9,695,001	
Operation & Maintenance			53,438,263		53,438,263	
Student Transportation			17,239,695		17,239,695	
Central Services			12,829,756		12,829,756	
Food Service	0048195		139,918		139,918	
Less: Non Public Transportation Revenue			(701,582)		(701,582)	
Extraordinary expenditures				(2,768,110)	(2,768,110)	
Other net audit adj for CAFR				291,594	291,594	
Subtotal Support		0.32056	<u>128,765,171</u>	<u>(2,476,516)</u>	<u>125,997,061</u>	<u>29.727</u>
Total		100.000	<u>401,685,440</u>	<u>22,452,235</u>	<u>423,846,081</u>	<u>100.000</u>

- a Excludes equipment expenditures and debt service fund.
- b Expenditures which were charged to Special Revenue funds but were not reimbursed by Granting agencies. The expenditures were instruction related and were transferred to the General Fund through Interfund Transfers - Keypunch Codes 0050940 and 0051115. See Attachment 1A.
- c Extraordinary expenses paid to two financial consulting firms to improve the accuracy of the accounting records.
- d Additional audit adjustments for the CAFR. Some of these pertain to Instructional but for this purpose, all will be classified as Administrative. See Attachment 1A

Orleans Parish School District
Annual Financial Report
Fiscal Year 2006-07 Budget

Attachment 2

Item Description	Percentage	FY 2006-07 Amount	Pro forma Adjustments (a)	Pro forma FY 2006-07 Amount	Pro forma Percentage
Instructional Expenditures:					
Regular Program Expenditures		13,791,783		13,791,783	
Special Education		3,597,742		3,597,742	
Pupil Support		1,261,672		1,261,672	
Instructional Staff		1,508,909		1,508,909	
Charters @ 80%		67,280,972	d	67,280,972	
	63.963	87,441,078		87,441,078	71.313
Support Expenditures:					
Charters @ 20%		16,820,243	d	16,820,243	
General Administration		1,892,308		1,892,308	
School Administration		1,643,468		1,643,468	
Business Services		5,460,179		5,460,179	
Operation & Maintenance		11,663,441		11,663,441	
Student Transportation		4,198,065		4,198,065	
Central Services		6,056,577		6,056,577	
Other support services		1,530,029		1,530,029	
Adjustments a)			a (11,181,147)	(11,181,147)	
b)			b (2,577,960)	(2,577,960)	
c)			c (330,000)	(330,000)	
	36.037	49,264,310	(11,181,147)	35,175,203	28.687
Subtotal	100.000	136,705,388	(11,181,147)	122,616,281	100.000
Debt Service		34,170,524			
Total Expenditures		170,875,912			

a Adjustments include a subtraction for OPSB Legacy costs of a 10,000 employee school system versus the current system of 330 employees: Retiree Health Benefits, Sick Leave Pay and Property Insurance which was purchased for all NOPS owned buildings including Charters and Recovery School District Buildings. See attachment 2A.

b Subtract \$2,577,960 For Charters Bus Transportation expense doubled up in NOPS Expense and Charters 20% Expense.

c Subtract \$330,000 for Charters IT expense doubled up in NOPS Expense and Charters 20% Expense.

d Charters Revenues from State, Local and MFP passthrough	\$ 80,896,376	80%	20%
Direct OPSB Charters Revenues from Restart Students Funding	2,434,904		
Direct OPSB Charters Revenues from Displaced Students Funding	769,535	Instructional	Administrative
Total Charters Revenue to be spent 80% Instructional, 20% Admin.	\$ 84,101,215	67,280,972	16,820,243

Only 20% is estimated to be administrative as Charters do not have legacy costs. We can refine this % when we get the Charters FY 07 budgets.

Orleans Parish School Board
Annual Financial Report
FY 2006-07 Budget

Attachment 2A

Estimate of Legacy Costs associated with the former 10,000 Employee and 106 Schools System

	Current Employee Count	Former Employee Count	% =	Legacy Costs Associated With:	
				Pre Katrina OPSB Schools	Current OPSB Schools
Retiree Health Insurance (1)	400	10,000	0.04	170,496	170,496
				4,091,912	4,091,912
				<u>4,262,408</u>	
Sick Leave Sick Leave (1)	400	10,000	0.04	69,604	69,604
				1,670,496	1,670,496
				<u>1,740,100</u>	
Property & Flood Insurance					
Per C. Risher E-Mail - Flood	1,119,618			5	307,883
Per C. Risher E-Mail - Property	5,407,500			13	800,496
	<u>6,527,118</u>			88	5,418,739
				<u>106</u>	<u>6,527,118</u>
Total				<u>12,529,626</u>	<u>11,181,147</u>
					<u>1,348,479</u>



Pointe Coupee Parish School Board

Post Office Drawer 579 • New Roads, Louisiana 70760-0579
(225) 638-8674 • Fax (225) 638-3904



August 7, 2006

Elizabeth Scioneaux, Director
Division of Education Finance
Louisiana Department of Education
Post Office Box 94064
Baton Rouge, La 70804-9064

Dear Mrs. Scioneaux:

This correspondence is in response to your letter dated August 4, 2006 requesting information about why the Pointe Coupee Parish School Board did not comply with the 70% expenditure requirement during the 2004-2005 fiscal year.

Several factors were responsible for the school district's non compliance. The Office of Group Benefits (health) insurance premiums increased by 20% in the 2004/2005 fiscal year, and retirement contributions also increased substantially. The School Board sold property in the amount of \$500,000.00. These funds were reinvested into the school district; however, the funds were not invested in the area of instruction. The funds were placed into a Capital Outlay Fund account to be used to repair schools prior to the continuation of classes. Furthermore, a salary payment in the amount of \$1,056,000.00 was allocated from loaned funds during the 2003-2004 fiscal year. These loaned funds were paid back during the 2004-2005 fiscal year.

I hope the above information will help to clarify the non compliance issue and further explain the 3.123% decrease in total revenues spent on instructional expenditures. If I can be of any further assistance, please contact me at (225) 638-8674, ext. 215.

Sincerely,

Brian S. Kidwell, Chief Financial Officer
Pointe Coupee Parish School Board

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DIVISION OF
EDUCATION FINANCE

"AN EQUAL OPPORTUNITY EMPLOYER"



Children First!!!

St. Helena Parish School System
354 Sitman St. * Post Office Box 540
Greensburg, LA 70441

Dr. Amy B. Westbrook, Ph.D.
Superintendent

Office: (225) 222-4349
(225) 222-6106
Fax #: (225) 222-4937

September 6, 2006

Ms. Elizabeth Scioneaux, Director
Louisiana Department of Education
Division of Education Finance
Post Office Box 94064
Baton Rouge, LA 70804-9064

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SEP - 8 2006

EDUCATION FINANCE
AUDIT SECTION

Dear Ms. Scioneaux:

This letter is in response to Superintendent Picard's letter of August 4, 2006 notifying St. Helena Parish School Board that it is again in non-compliance with the 70% requirement that local school system general fund expenditures are in the areas of instruction. We have attempted to comply with this requirement as noted in our responses to the department in prior years.

We have been unable to meet the requirement for the following reasons:

- Due to the poor condition of the district's facilities, repairs are needed almost daily to keep the campuses safe. The utility costs of the district are naturally higher due to the age of the buildings.
- Transportation routes in St. Helena Parish are longer due to the fact that the parish is extremely rural and there are only 3 schools in the entire parish. The routes are exceptionally long which results in higher operational costs to the district. The School Board has instituted a semi-annual fuel adjustment which has further increased transportation costs based on the increase in gasoline prices.

The conditions listed above continue to exist in our district. We are in the process of making significant improvements to our campuses with the hopes that this will decrease repair costs in the future and enable us to dedicate more monies to instruction. Extreme emphasis is being placed on instruction in our district. With the addition of three distinguished educators, strides are being made to improve our districts test scores. Even with the huge task at hand, we are confident that we will be able to achieve the 70% requirement by the end of the 2006-2007 school year.

Sincerely,

Amy B. Westbrook

Amy B. Westbrook, Ph.D.
Superintendent

Tensas Parish School Board

ANNICE MILLER
President

MARY L. CARTER
Vice-President

2007 JAN 11 11 PM
Carol S. Johnson
Superintendent

Marie Bachus
Larry W. Foster
Joe Gossett
Esaw Turner
Steve Vinson

504 PLANK ROAD * P.O. BOX 318
ST. JOSEPH, LOUISIANA -71366
PHONE (318) 766-3269 * FAX (318) 766-3634
EMAIL: csjohnsn@nls.k12.la.us

9 January 2007

Mrs. Elizabeth Scioneaux, Director
Division of Education Finance
Louisiana Department of Education
P.O. Box 94064
Baton Rouge, LA 70804-9064

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JAN 19 2007

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EDUCATION FINANCE

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JAN 17 2007

MANAGEMENT & FINANCE
LA. DEPT. OF EDUCATION

RE: FY 2004/05 Independent Accountant's Report

Dear Mrs. Scioneaux:

The Tensas Parish School Board had the following finding per the "Annual Financial Report," issued by Marcus, Robinson & Hassell, CPA for the fiscal year ended June 30, 2005:

FINDING 05-01: Seventy Percent General fund Instruction Required.

Condition: Instructional expenditures failed to meet the 70% requirement test.

Corrective Action Plan: The general fund expenditures will be closely monitored in order to obtain the 70% minimum requirement of instructional expenditures. The general fund maintenance and transportation expenditures will be closely monitored in an attempt to keep these expenditures at a minimum.

On August 9, 2006, we were asked to provide additional information regarding this finding to Mr. Mark Norman, Budget Analyst. Our response was as follows:

Expenditures are closely monitored. At a regular board meeting held February 1, 2005, the Board approved closing Lisbon Elementary School for the school year 2005-2006. Any savings resulting from this action was obscured due to the traumatic impact of Katrina and Rita. On June 20, 2006, at a special meeting, the School Board approved consolidating grades 9-12 for the 2006-2007 school year. The Tensas Parish School Board is still in the process of restructuring the delivery of educational services to the children of this parish.

If you have any additional questions or concerns, please contact Mrs. Judy K. McKnight, Business Manager, at (318) 766-3269.

Sincerely,


Mrs. Carol S. Johnson
Superintendent

Tensas Parish School Board

The following findings are per the FY2004-05 Independent Accountant's Report for the Rapides Parish School Board.

FINDING 05-01

Seventy Percent General Fund Instruction Required

Condition: Instructional expenditures failed to meet the 70% requirement test.

Corrective Action Plan: The general fund expenditures will be closely monitored in order to obtain the 70% minimum requirement of instructional expenditures. The general fund maintenance and transportation expenditures will be closely monitored in an attempt to keep these expenditures at a minimum.

Anticipated Completion Date: June 30, 2006

Provide details of the measures taken to resolve this finding and prevent a future occurrence.

(Details should include procedures implemented, controls initiated, or guidelines established. Also, if applicable, provide proof of compliance in FY2005/06.)

Expenditures are closely monitored. At a regular board meeting held February 1, 2005, the
Board approved closing Lisbon Elementary School for the school year 2005-2006. Any savings
Resulting from this action was obscured due to the traumatic impact of Katrina and Rita. On
June 20, 2006, at a special meeting, the School Board approved consolidating grades 9-12
For the 2006-2007 school year. The Tensas Parish School Board is still in the process of
Restructuring the delivery of educational services to the children of this parish.


Signature of Business Manager
Superintendent


Signature of

**Fax this form to Mark Normand at 225-342-1256
By Friday, August 25, 2006**

Office of the Superintendent
Winn Parish School Board

Post Office Box 430
304 East Court Street
Winnfield, LA 71483-0430

Telephone: 318-628-6936
Fax: 318-628-2582
www.winnpsb.org

August 25, 2006

Mrs. Elizabeth Scioneaux, Director
Division of Education Finance
Louisiana Department of Education
P. O. Box 94064
Baton Rouge, LA 70804-9064

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AUG 29 2006
DIVISION OF
EDUCATION FINANCE

RE: Response to noncompliance with the 70% Local General Fund
Required Instructional Expenditures

Dear Mrs. Scioneaux:

Winn Parish has not met the 70% Expenditure Requirement in three of the last four years. It has been a challenge to meet this requirement, as we have been forced to reduce staff to be able to pay increased costs in health insurance, property insurance, utilities, and other expenditures. We have made staff reductions in all areas, but the majority of the reductions were in instructional areas.

Also, we have done an excellent job in writing and receiving grants. This is of great necessity in order to have the outstanding educational program that we have, but it hurts us when having to meet the 70% requirement. These grants can only be used for instructional purposes, which reduces our General Fund instructional expenditures.

I have researched the possibility of reporting our sales tax funds in the General Fund column of the AFR. After contacting you and then discussing your response with my auditor, I have determined that I can legally report our sales tax funds as General Fund monies. Therefore, I will begin reporting this way with the 2005-06 AFR. My auditor will make a note of this reporting change in our financial statements.

I recalculated the 70% expenditure requirement for the last four years to include our sales tax expenditures in the General Fund. If I had been reporting sales tax in this manner all along, this year (2004-05) would be the first year that we did not meet the 70% requirement. Our percentage instructional expenditures would have been: 70.405% for 2001-02, 71.395% for 2002-03, 70.145% for 2003-04, and 69.024% for 2004-05.

In light of this reporting change and our increased awareness of our non-compliance, we will be making an extra effort to meet the 70% expenditure requirement in the future.

Please let me know if you need any additional information.

Sincerely,

A handwritten signature in cursive script that reads "Tami Austin".

Tami M. Austin, CPA
Business Manager

c: Mr. Steve Bartlett



ZACHARY COMMUNITY SCHOOLS
REACHING FOR HIGHER EDUCATION

4656 Main Street
Zachary, LA 70791
225.658.4969
Fax 225.658.5261
www.zacharyschools.org

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DIVISION OF
EDUCATION FINANCE

August 31, 2006

Ms. Elizabeth Scioneaux
Director
Division of Education Finance
P.O. Box 94064
Baton Rouge, LA 70804-9064

Dear Ms. Scioneaux:

The primary reason that the Zachary Community School Board did not comply with the 70% Expenditure Requirement was a result of increased cost for repairs and maintenance services and material and supplies for the maintenance department.

This increase was due to the school board acquiring school buildings in a very poor state of repair. It is essential that the students of the Zachary Community School Board are provided with buildings and equipment that are safe and that enhance the learning atmosphere.

The Zachary Community School Board is currently in the third year of a five year construction program to upgrade existing buildings, add new buildings, and build new schools. Until that program is completed, it is necessary to maintain the current buildings.

For the 2006-2007 school year, certificated employees of the Zachary Community School Board will have an annual salary increase of \$7,050.00. Additionally, expenditures for textbooks, materials and supplies, and employee benefits will have an increase. These increases should enable the Zachary Community School Board to meet the 70% Expenditure Requirement.

The goal of the Zachary Community School Board is to dedicate the maximum amount of resources for instructional expenditures in order to provide our students with the best possible education.

Sincerely yours,

Warren Drake
Superintendent

GLOSSARY OF TERMS

Advanced Placement Courses (Percent/Number)- The percent (or number) of students currently enrolled in Advanced Placement Courses.

Classroom Teachers - Staff members assigned the professional activities of instructing pupils in courses in situations involving direct interaction between teachers and students, and for which daily pupil attendance figures for the school system are kept – more specifically, those staff members reported in the Profile of Educational Personnel (PEP) report using object code 112 (Teacher) and a 1000-series function code (Instruction). (Derived from description/definition of Object Code 112 and Function Code 1000, *Louisiana Accounting and Uniform Governmental Handbook, Bulletin 1929.*)

Certificated Teachers - Staff members reported in the Profile of Educational Personnel (PEP) reports as Classroom Teachers (object code = 112; function code = 1000-series) who possess a current Louisiana teaching certificate of type: A, B, C, CB, FL, L1, L2, L3, OP, PL, P2, or P3.

Combination school category - Any school whose grade structure falls within the PK-12 range and which is not described by any of the other school category definitions. These schools generally contain some grades in the K-6 range and some grades in the 9-12 range. Examples would include grade structures such as K-12; K-3, combined with 9-12; and 4-6, combined with 9-12. Nongraded schools (schools with no grade structure) are also considered combination schools.

Counts of Teachers or Other Instructional Staff - With the exception of average teacher salary calculations, the staff counts used within *teacher data, staffing data, and pupil-teacher ratios* categories of the MFP accountability report do not use full-time equivalents (FTE) or prorated headcounts. Instead, each staff member who is identified as a classroom teacher at one or more sites (by LEA code, site code, social security number, and object-function combination in the PEP Site-Position record) is assigned a "teacher count" of one (1) at each of those sites, without regard to the amount or percent of time spend as a teacher at each site. Likewise, each staff member who is identified as an *instructional staff member other than a classroom teacher* is assigned an "other instructional staff count" of one (1) at each applicable site; the individual is not double-counted at any site.

- For each site code, the individual "teacher counts" are totaled for use with *site-level teacher* and *staffing data*, while the "teacher counts" and "other instructional staff counts" are combined for use as the *site-level instructional staff counts*.
- To obtain *district-level teacher* and *staffing data*, staff members identified as classroom teachers at any site within the LEA are each assigned an "LEA teacher count" of one, while members who were identified as being *other instruction staff (but never as a classroom teacher)* are each assigned an "instructional staff count" of one; again, the individual staff member is not double-counted within the LEA.

Certificated Teachers (Percent) - Percentage of reported classroom teachers (see above definition) who possess a current Louisiana teaching certificate of type: A, B, C, CB, FL, L1, L2, L3, OP, PL, P2, or P3.

Current Expenditures Per Pupil - Classroom Instruction - Result of dividing the *current instructional expenditures* from the Annual Financial Report (AFR) by the October *elementary/secondary student enrollment* for the related LEA(s) or sites. *Current instructional expenditures* consist of all expenditures reported with a 1000-series function code, as identified in the *Louisiana Accounting and Uniform Government Handbook, Bulletin 1929*, except expenditures for equipment (i.e., object code = 730). For purposes of the MFP accountability report, each LEA's current instructional expenditures were distributed to site-level using PEP salary percentages to prorate the AFR salaries/benefits expenditures, with student counts used to prorate the remaining AFR expenditures. The salaries/benefits prorated to central office site codes were subsequently redistributed as "overhead" to the remaining sites using student counts.

Current Expenditures Per Pupil - Pupil/Instructional Support - Result of dividing the total of *current pupil support expenditures* and *current instructional support expenditures* from the Annual Financial Report (AFR) by the October *elementary/secondary student enrollment* for the related LEA(s) or sites. *Current pupil/instructional support expenditures* consist of all expenditures reported with a 2100-series or 2200-series function code, as identified in the *Louisiana Accounting and Uniform Government Handbook, Bulletin 1929*, except expenditures for equipment (i.e., object code = 730). For purposes of the MFP accountability report, each LEA's current pupil/instructional support expenditures were distributed to site-level using PEP salary percentages to prorate the AFR salaries/benefits expenditures, with student counts used to prorate the remaining AFR expenditures. The salaries/benefits prorated to central office site codes were subsequently redistributed as "overhead" to the remaining sites, using student counts.

Elementary school category - Any school whose grade structure falls within the PK-8 range, which excludes grades in the 9-12 range, and which does not fit the definition for middle/junior high.

Full-Time Equivalent (FTE) - The "man-year" value (not to exceed 1.0) obtained from dividing a staff member's projected or actual *annual minutes worked* by the number of *available minutes within the contract year* for the class of employee to which the staff member belongs. Where an individual works at more than one site and/or job, the calculated FTE value is prorated to each site and/or job based upon the percentage of annual minutes worked that is attributed to that site and/or job. (*Note: Instructions and examples for calculating/prorating FTE are available in the introduction section of the most recent Summary of Reported Personnel and District Salaries, located on the LDOE Website at <http://www.doe.state.la.us/lde/pair/1089.html>.)*)

High school category - Any school whose grade structure falls within the 6-12 range and which includes grades in the 10-12 range, or any school that contains only grade 9.

**Classroom teacher and other instructional staff counts exclude those personnel on sabbatical leave for the reporting cycle from which the data is obtained; for example, the counts from the October 1 PEP report exclude staff members on sabbatical during the first half or the full school year (sabbatical code = 1 or 3). However, salary average calculations exclude staff members who are/were on sabbatical leave during any part of the school year for which the calculations are made.*

Instructional Staff - District and school staff members involved most directly with students and their education, comprised of classroom teachers, principals, supervisors, curriculum specialists, librarians and media specialists, guidance counselors, remedial specialists, and others possessing educational certification. Excludes superintendents, assistant superintendents, instructional aides, attendance personnel, health services personnel, psychologists, social workers, clerical personnel, or persons whose jobs do not require skills in the field of education. (*Derived from instructions for Table 3, Instructional Staff in Public Elementary and Secondary Schools, NEA Early Estimates Instruction Booklet.*)

Middle/Junior High school category - Any school whose grade structure falls within the 4-9 range, which includes grades 7 or 8, and which excludes grades in the PK-3 and 10-12 ranges.

October Elementary/Secondary Student Enrollment (Membership) - Total number of public school students identified in the October Student Information System (SIS) report as actively enrolled in prekindergarten (PK), kindergarten (K), grades 1-12, or as nongraded (NG) students. This count excludes special education infants (grade code 15) and special education preschool students (grade code 20).

Percent Master's Degree or Higher - Percentage of reported classroom teachers possessing Master's degree or higher.

Percent Student Minority - Percentage of reported students who are identified in SIS with race/ethnic codes other than Code 5, *White (not Hispanic)*. The minority counts will include those identified as American Indian or Alaskan Native, Asian or Pacific Islander, Black (not Hispanic), and Hispanic.

Percent Teacher Minority - Percentage of reported classroom teachers who are identified in PEP with race/ethnic codes other than Code 5, *White (not Hispanic)*. The minority counts will include those identified as American Indian or Alaskan Native, Asian or Pacific Islander, Black (not Hispanic), and Hispanic.

Percent Student in Poverty - Percentage of reported elementary/secondary students who are eligible for free or reduced-price school lunches.

Percent Student With Exceptionality - Percentage of reported elementary/secondary students who are identified in SIS as receiving special education services for an exceptionality (Sp Ed Code 1) via comparison with the Special Education Reporting (SER) System database.

Percent Student Gifted and/or Talented - Percentage of reported elementary/secondary students who are identified in SIS as receiving special education services as gifted or talented (Sp Ed Code 2).

Percent Teacher Turnover (Site) (District) - Percentage of employed classroom teachers who *have left the site and are subsequently replaced*, over the time span used for the measurement. The results were obtained from the following:

Employed Teachers = Number of classroom teachers at the site on Oct 1, **Year 1**.

Loss = Number of classroom teachers from Oct 1, **Year 1**, who did not return to the site on Oct 1, **Year 2**.

Gain = Number of classroom teachers at site or district on Oct 1, **Year 2**, who were not at site on Oct 1, **Year 1**.

Turnover Count = IF Gain >= Loss , THEN Turnover Count = Loss , OTHERWISE Turnover Count = Gain.

Turnover Rate = Turnover Count DIVIDED BY Employed Teachers

% Turnover = Multiply calculated Turnover Rate by 100.

Note: Transfer of classroom teachers between schools within an LEA will not affect the district turnover rate/percentage.

Pupil-Teacher Ratio - The result of dividing the October elementary/secondary student enrollment for a site by the number of October classroom teachers for that site. (*Note: Some sites may have reported students, but no staff, e.g., contracted instruction. Other sites may have teachers while the attending students are reported elsewhere, e.g., some alternative schools.*)

School Performance Score (SPS) - The primary measure of a school's overall performance.

School Performance Label - The label that describes a school's level of performance based on its SPS. It is the official declaration of school performance in relation to the State's Long Term Accountability goals. The performance labels are as follows:

Five Stars: Assigned to schools with an SPS of 140 or above

Four Stars: Assigned to schools with an SPS of 120 to 139.9

Three Stars: Assigned to schools with an SPS of 100 to 119.9

Two Stars: Assigned to schools with an SPS of 80 to 99.9

One Star: Assigned to schools with an SPS of 60 to 79.9

Academically Unacceptable: Assigned to schools with an SPS below 60

School Type - The classification of schools into one of the four categories of schools (elementary, middle/junior high, high, or combination schools).

Student Attendance - The ratio of aggregate days student attendance to aggregate days membership. The percent of students in attendance on any given day of school.

Teacher Days Absent - The total number of whole or half days for which classroom teachers were away from their normal work activities due to personal sick/emergency days (paid/unpaid), extended medical leave, vacation/annual leave, or extenuating circumstances. Absence for school-related business and professional development is not included in this figure. *(Note: Nonattendance data are extracted from the end-of-year PEP report for those classroom teachers reported in the related October PEP report. If a teacher works at multiple sites, his/her absences are counted at each of the sites but reflected only once in district totals.)*

Teacher Data - Average Teacher Salaries (Site) (District) - The result of dividing the calculated full-time equivalents (FTE) for a selected population of classroom teachers into the sum of the selected salary elements for those same teachers as reported in the October (budgeted salary) or end-of-year (actual salary) PEP reports. Salary elements of *base pay, extra compensation, and extended employment compensation* are obtained from the PEP Site-Position records that identify the employee as a classroom teacher (object code = 112; function code = 1000-series). The *PIP salary* is obtained from the PEP Staff record and prorated to each site/job based upon time worked at each. Salary averages exclude any personnel identified as on sabbatical leave during any part of the school year. Examples of district-level average teacher salaries using four different combinations of teacher/salary populations are contained within the budgeted and actual teacher salaries for various school years shown on the LDOE website at <http://www.doe.state.la.us/lde/pair/1486.html>. *(Note: Averages for the MFP accountability report include all budgeted salary elements from the October 1 PEP report. Two columns of salary averages are depicted: one gives the site or LEA average salaries for all reported classroom teachers except those on sabbatical leave; the second column excludes sabbaticals, ROTC instructors, and rehired retirees from the average salary computation. Further information regarding the evolution/calculation of these averages may be found on the LDOE website at <http://www.doe.state.la.us/lde/pair/1486.html>.)*

Teacher Years of Experience (Average) - The result of dividing the sum of the years of experience for each identified classroom teacher by the total number of classroom teachers.

Uncertificated Teachers - Staff members reported in the Profile of Educational Personnel (PEP) reports as Classroom Teachers (object code = 112; function code = 1000-series) who DO NOT possess a current Louisiana teaching certificate of types: A, B, C, CB, FL, L1, L2, L3, OP, PL, P2, or P3.

1 through the adoption of the minimum foundation program formula
2 establish a minimum program.

3 **GOAL 3 LOCAL CHOICE:** The school finance system in Louisiana provides
4 that local taxpayers and the school board establish the budget and set
5 the tax levy for operating the schools above a set level of support for
6 the minimum program.

7 **GOAL 4 EVALUATION OF THE STATE SCHOOL FINANCE**
8 **SYSTEM:** The school finance system in Louisiana ensures the
9 attainment of the goals of equity, adequacy, and local choice.
10 Whereas the school finance system utilizes significant state general
11 fund revenues, it is important that the system be evaluated on a
12 systematic basis annually.

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

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

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

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

28 WHEREAS, the school and district accountability program in establishing the state
29 goals for schools and students, creates an easy way to communicate to schools and the public
30 how well a school is performing, recognizes schools for effectively demonstrating growth

1 in student achievement, and focuses attention, energy, and resources on schools needing help
2 in improving student achievement; and

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

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

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

12 THEREFORE, BE IT RESOLVED by the Legislature of Louisiana, that the formula
13 to determine the cost of a minimum foundation program of education in all public
14 elementary and secondary schools as well as to allocate equitably the funds to parish and city
15 school systems developed by the State Board of Elementary and Secondary Education and
16 adopted by the Board on June 5, 2006 is hereby approved to read as follows:

17 MINIMUM FOUNDATION PROGRAM
18 ELEMENTARY AND SECONDARY EDUCATION
19 COST DISTRIBUTION FORMULA
20 2006-07 SCHOOL YEAR

21 **I. BASIS OF ALLOCATION**

22 **A. Preliminary and Final Allocations**

- 23 1. BESE shall determine preliminary allocations of the minimum
24 foundation program formula for parish, city and other local school
25 systems, Recovery School District Schools, and LSU and Southern
26 Lab schools, using latest available data, no later than March 15 each
27 year for the upcoming fiscal year. Upon adoption by the board of
28 such preliminary allocations for the ensuing fiscal year, the
29 superintendent shall submit the budget requirements in accordance
30 with R.S. 39:33 and shall submit the minimum foundation program
31 funding requirements to the Joint Legislative Committee on the
32 Budget and to the House and Senate Committees on Education.

1 2. Upon final adoption by BESE and the Legislature of the minimum
2 foundation program formula resolution in effect for the upcoming
3 fiscal year, BESE shall determine final allocations of the minimum
4 foundation program formula for parish, city and other local school
5 systems, the Recovery School District, and LSU and Southern Lab
6 schools using latest available data, no later than June 30 for the fiscal
7 year beginning July 1.

8 **B. Mid-year Adjustments**

9 1. If any city, parish, or other local school system's October 1 student
10 count exceeds the previous year's May 1 membership (February 1 for
11 subsequent years) by either 50 students or 1%, a mid-year adjustment
12 to provide additional per pupil funding shall be made for each
13 additional student based on the final MFP allocation per pupil amount
14 for that city, parish or other local school system as approved by
15 BESE. Districts may request that the State Superintendent make
16 estimated monthly payments based on documented mid-year growth
17 prior to the October 1 count.

18 2. If any city, parish, or other local school system's current year
19 February 1 membership exceeds the current year October 1
20 membership by either 50 students or 1%, a second mid-year
21 adjustment to provide additional per pupil funding shall be made for
22 each additional student based on one-half the final MFP allocation
23 per pupil amount for that city, parish or other local school system as
24 approved by BESE. Districts may request that the State
25 Superintendent make estimated monthly payments based on
26 documented mid-year growth prior to the February 1 count.

27 3. If any Recovery School District has an increase in October 1
28 membership above the May 1 (February 1 for subsequent years)
29 number included in the final MFP allocation, for the number of
30 students above the number used in the final MFP allocation that can
31 be matched as included in the district of prior jurisdiction final MFP

1 allocation, the Recovery School District shall receive a mid-year
2 transfer of MFP funding based upon the number of students matched
3 above the membership number used in the final MFP allocation. This
4 transfer shall be based on the final MFP allocation per pupil for the
5 district of prior jurisdiction times the number of students matched.
6 The MFP allocation of the district of prior jurisdiction shall receive
7 a mid-year reduction.

8 4. For increased October 1 membership in the Recovery School District
9 where the students were not counted in the prior year membership of
10 the district of prior jurisdiction, the Recovery School District shall
11 receive a mid-year adjustment to provide additional per pupil funding
12 based on each additional student times the final MFP allocation per
13 pupil amount for the system of prior jurisdiction as approved by
14 BESE. The Recovery School District may request that the State
15 Superintendent make estimated monthly payments based on
16 documented mid-year growth prior to the October 1 count.

17 5. When Recovery School District current year February 1 membership
18 exceeds the current year October 1 membership, the Recovery School
19 District shall receive a second mid-year adjustment to provide
20 additional per pupil funding based on each additional student times
21 one-half the final MFP allocation per pupil amount for the system of
22 prior jurisdiction as approved by BESE. The Recovery School
23 District may request that the State Superintendent make estimated
24 monthly payments based on documented mid-year growth prior to the
25 February 1 count.

26 6. If the Recovery School District's October 1 membership count
27 qualifies for a state mid-year adjustment, a mid-year adjustment to
28 provide additional local per pupil funding shall be made for each
29 additional student based on the local per pupil amount of the district
30 of prior jurisdiction times the increased number of students. For
31 February 1 increases, one-half the local per pupil will be transferred.

1 eligibility guidelines or other guidelines as provided by the
2 State Board of Elementary and Secondary Education and the
3 number of students identified as Limited English Proficient
4 that were not included based on income eligibility guidelines
5 times the weighted factor of 0.19.

6 b. Vocational Education course units weighted at .05.
7 The number of combined fall and spring student units
8 enrolled in secondary vocational education courses times the
9 weighted factor of 0.05.

10 c. Special Education/Other Exceptionalities students weighted
11 at 1.50. The number of students identified as having Other
12 Exceptionalities as reported in the membership count per
13 SER times the weighted factor of 1.50.

14 d. Special Education/Gifted and Talented students weighted at
15 .60. The number of students identified as Gifted and Talented
16 as reported in the membership count per SER times the
17 weighted factor of 0.60.

18 e. Economy of Scale calculated as a curvilinear weight of .20 at
19 0 student membership level down to zero at 7,500 student
20 membership level. This weight will vary depending on the
21 size of the school system. There will be no benefit to school
22 systems with a membership of 7,500 or greater. The formula
23 for this weight is:

- 24 (1) for each district with less than 7,500 students, subtract
25 its membership from 7,500;
- 26 (2) divide this difference by 37,500 to get each district's
27 economy of scale weight; then
- 28 (3) multiply each district's economy of scale weight times
29 their membership count.

1 **Equals**

2 3. Total Weighted Membership and/or Units (Sum of I.A.1 and I.A.2.a.
3 through e.)

4 **Times**

5 4. State and Local Base Per Pupil Amount of \$3,652. In the event no
6 provision for an annual increase has been provided and this
7 Resolution remains in effect in the fiscal year 2007-08 or thereafter,
8 the State Board of Elementary and Secondary Education shall
9 annually adjust the state and local base per pupil amount with
10 approval by the Joint Legislative Committee on the Budget. If the
11 Joint Legislative Committee on the Budget does not approve the rate
12 established by the State Board of Elementary and Secondary
13 Education, then an annual growth adjustment of 2.75% shall
14 automatically be applied to the state and local base per pupil amount
15 beginning in the Fiscal Year 2007-08.

16 **Equals**

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

19 **B. LOCAL SCHOOL SYSTEM WEALTH FACTOR**

20 1. Property Revenue Capacity is calculated by multiplying the state
21 average property tax rate (including debt service) for the latest
22 available fiscal year by each school system's net assessed property
23 value including TIF areas.

24 2. Sales Revenue Capacity is calculated by dividing the district's actual
25 sales tax revenue collected (including debt service) in the latest
26 available fiscal year by the district's sales tax rate that was applicable
27 to create a sales tax base. If a district's Computed Sales Tax Base has
28 increased equal to or greater than 15% over the Computed Sales Tax
29 Base calculated in the prior year formula, then the growth in the
30 Computed Sales Tax Base will be capped at 15% over the amount
31 used in the prior year formula. This cap will be applied on a year-to-

1 year basis comparing the current year sales tax base to the prior year
2 uncapped sales tax base. Each district's base is then multiplied by the
3 state average sales tax rate. If a local school system's sales tax goes
4 into effect during the fiscal year, the tax rate is prorated to an annual
5 rate applicable for the total revenue generated.

6 3. Other Revenues Capacity is calculated by combining (1) State
7 Revenue in lieu of taxes; (2) Federal Revenue in lieu of taxes; and (3)
8 50% of Earnings on Property.

9 4. Total Revenue Capacity is the sum of adding Items 1, 2 and 3.

10 5. For Hurricane Katrina and Hurricane Rita impacted districts, the
11 following adjustments will be made only in FY 2006-07:

12 a. 90% of the 2004-05 Total Revenue Capacity will be used for
13 districts where the May 1, 2006 membership is between 10%
14 and 30% less than the October 1, 2004 membership.

15 b. 75% of the 2004-05 Total Revenue Capacity will be used for
16 districts where the May 1, 2006 membership is 31% to 70%
17 less than the October 1, 2004 membership.

18 c. 35% of the 2004-05 Total Revenue Capacity will be used for
19 districts where the May 1, 2006 membership is greater than
20 71% less than the October 1, 2004 membership.

21 6. Revenue Capacity per Pupil is calculated by dividing the Total
22 Revenue Capacity by the current year Weighted Membership as
23 defined by Legislative Resolution and the State Board of Elementary
24 and Secondary Education, capped at a maximum of \$6,000 per
25 student.

26 7. The Local Wealth Factor (LWF) is calculated by dividing each
27 individual school system's Revenue Capacity per Pupil by the state
28 average Revenue Capacity per Pupil. The resulting quotient is each
29 school system's Local Wealth Factor.

1 **C. Proportion of Base Foundation Level 1 Costs Allocated to the State 65**
2 **Percent and Local School Systems 35 Percent.**

3 1. Local Equalization Factor
4 A district's Local Wealth Factor (II.B.7.) is multiplied by the district's
5 proportion of State Weighted Membership to determine the Local
6 Equalization Factor.

7 **Times**

8 2. Local Support Factor of 35%.

9 **Times**

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

11 **Equals**

12 4. Local Support of Base Foundation Level 1 Costs

13 **And**

14 5. State Support of Base Foundation Level 1 Costs is the remainder of
15 costs after subtracting the local share. (I.A.5. minus I.C.4).

16 **III. LEVEL 2 - INCENTIVE FOR LOCAL EFFORT**

17 **A. Level 2 Eligible Local Revenue**

18 1. Local Revenue. Prior year revenues collected for educational
19 purposes from total Sales Tax, total Property Tax, State and Federal
20 Revenue in Lieu of Taxes, and 50% of Earnings on Property

21 2. Local Revenues for Hurricane Katrina and Hurricane Rita impacted
22 districts will be adjusted by the same percentages applied in the Local
23 Wealth Factor calculations provided in B.5.a-c. only for FY 2006-07

24 **Less**

25 3. Local Support of Base Foundation Level 1 Costs (I.C.4)

26 **Equals**

27 4. Local Revenue. Over Local Support of Base Foundation Level 1 costs.
28 This is the funding available for consideration in Level 2 incentive
29 funding.

30 5. Limit on Revenue Eligible for Level 2.

1 The maximum local revenue eligible for incentive funding is equal to
2 33% of Total Base Foundation Level 1 State and Local Costs
3 (I.A.5times .33).

4 6. Eligible Local Revenue collected for educational purposes. The Lesser
5 of:

6 a. Local Revenue Over Level 1 Local Share (II.A.3.),

7 or

8 b. Limit on Revenue Eligible for Level 2 Incentive Funding (II.A.4)

9 **B. State Support of Level 2 Local Effort**

10 1. State Support of Level 2 equals 40 percent of eligible revenue (II.A.5)
11 weighted by a district's Local Wealth Factor (I.B.6) using the following
12 formula:

13 $[1 - (.60 \times LWF)] \times \text{Eligible Local Revenue (II.A.5)}$

14 **Equals**

15 2. State Support of Level 2 Incentive for Local Effort

16 **IV. MINIMUM FOUNDATION PROGRAM LEVEL 3 LEGISLATIVE**
17 **ENHANCEMENTS**

18 **A. 2001-02 CERTIFICATED PERSONNEL PAY RAISE CONTINUATION**
19 **ENHANCEMENT**

20 The supplemental funding provided for the 2001-02 certificated pay raise will
21 continue for each district based on the prior year per pupil amount times their current
22 year membership.

23 **B. 2006-07 CERTIFICATED PERSONNEL PAY RAISE**

24 1. Each school system shall receive \$1,500 plus 15.8% for the employer
25 contribution to the appropriate retirement system for each certificated
26 staff based on PEP data as of October 2, 2006 to provide an across the
27 board \$1,500 pay raise and associated retirement for certificated
28 personnel defined per state Department of Education Bulletin 1929 to
29 include: teachers (all function codes 1000-2200, object code 112);
30 therapists/specialists/counselors (function codes 1000- 2200, object code
31 113); school site-based principals, assistant principals, and other school
32 administrators (function code 1000-2200 and 2400, object code 111);

1 central office certificated administrators (function code 1000-2300 &
 2 2831 (excluding 2321), object code 111); school nurses (function code
 3 2134, object code 118); and sabbaticals (function code 1000-2200, 2134,
 4 and 2400, object code 140).

5 2. In the event this resolution remains in effect in 2007-08, the amount
 6 calculated for each district shall be converted to a per pupil amount and
 7 applied to each districts current year student count.

8 **C. 2002-03 Support Worker Pay Raise Continuation Enhancement**

9 The supplemental pay raise allocation for noncertificated support workers provided
 10 in FY 2002-03 will continue based on the prior year per pupil amount times the
 11 current year membership.

12 **D. 2006-07 Non-Certificated Pay Raise**

13 1. Each school system shall receive \$500 plus 17.7% for employers
 14 contribution for retirement for each non-certificated staff on October 1,
 15 2006 to provide an across the board \$500 pay raise and associated
 16 retirement for non-certificated staff.

17 2. For the purposes of the allocation of these funds, *non-certificated*
 18 *support personnel* are defined as aides (object code 115, function codes
 19 1000-4900); support supervisors (object code 111, function codes 2130,
 20 2300 [except 2311, 2321, 2324, 2831 and 2832] and 2500 through
 21 4900); clerical/secretarial (object code 114, function codes 1000-4900);
 22 service workers (object code 116, function codes 1000-4900); skilled
 23 craftsmen (object code 117, function codes 1000-4900); degreed
 24 professionals (object code 118, function codes 1000-4900, except 2134);
 25 and other personnel (object codes 100, 110 and 119; function codes
 26 1000-4900).

27 3. In the event this resolution remains in effect in 2007-08, the amount
 28 calculated for each district shall be converted to a per pupil amount and
 29 applied to each district's current year student count.

1 **E. FOREIGN LANGUAGE ASSOCIATE ENHANCEMENT**

2 Any local school system employing a Foreign Language Associate shall
3 receive a supplemental allocation from BESE of \$20,000 per teacher not to
4 exceed a total of 300 teachers in the program.

5 **F. ACCOUNTABILITY STUDENT TRANSFER ENHANCEMENT**

6 Any district that includes in their membership a student who:

- 7 1. Transferred from a SI2, SI3, SI4, SI5, or SI6 school in another district;
- 8 and
- 9 2. Attended the SI2, SI3, SI4, SI5, or SI6 school in the immediate
- 10 preceding year before transferring; and
- 11 3. Transferred to an academically acceptable school in accordance with
- 12 BESE Accountability Transfer policy, will receive additional funding
- 13 equal to the current year MFP state-average local share per pupil for
- 14 each such student for a maximum of 3 years as long as the student is
- 15 enrolled.

16 **G. Hold Harmless Enhancement**

17 The concept for the present formula was first enacted in Fiscal Year 1992-93.
18 At that time, there were school systems that were "underfunded" by the state
19 and those that were "overfunded" by the state. In fiscal year 1999-2000, this
20 MFP formula concept was fully implemented for the first time with 52
21 systems funded at the appropriate state level, eliminating the "underfunded"
22 situation. School systems identified as "overfunded" in FY 2000-01 shall
23 receive their prior year per pupil Hold Harmless amount times their current
24 year membership not to exceed the total Hold Harmless amount received in
25 the prior year.

26 **H. Support for Increasing Mandated Costs in Health Insurance, Retirement,**
27 **and Fuel**

28 City, Parish, and other local school systems shall receive \$80 for each student
29 in the May 1 membership (February 1 for subsequent years).

1 **V. FUNDING FOR RECOVERY SCHOOL DISTRICT**

2 **A. MFP State Share Per Student**

- 3 1. The student membership and weighted student counts of schools
4 transferred to the Recovery School District shall continue to be
5 included in the membership and weighted student counts of the city,
6 parish, or other local public school board from which jurisdiction of
7 the school was transferred.
- 8 2. Once all final MFP calculations have been made, the MFP state share
9 per May 1 student membership from Levels 1, 2 and 3 of the MFP
10 formula for the city, parish, or other local public school board which
11 counted the Recovery School District students, shall be multiplied by
12 the number of students in the Recovery School District and converted
13 to a monthly amount. The monthly amount(s) shall be reduced from
14 the city, parish, or other local public school board MFP monthly
15 allocation and transferred to the Recovery School District.

16 **B. Local Share Per Student**

- 17 1. In addition to the appropriation required in V.A.2. of this section, the
18 Recovery School District shall receive an applicable local per student
19 allocation.
- 20 2. That amount is based on the local revenue, adjusted by the same
21 percentages applied in the Local Wealth Factor calculations provided
22 in II.B.5.a-c. for Hurricane Katrina and Rita impacted districts, of the
23 city, parish, or other local public school board that had jurisdiction of
24 the school prior to its transfer are to be included in the calculation.
- 25 3. Local revenues, adjusted for Hurricane impacted districts provided
26 in II.B.5.a-c., from the following sources, excluding any portion
27 which has been specifically dedicated by the legislature or by voter
28 approval to capital outlay or debt service, or which was actually
29 expended by the school board for facilities acquisition and
30 construction as reported to the Department of Education:

1 a. Sales and use taxes, less any tax collection fee paid by the school
2 district.

3 b. Ad valorem taxes, less any tax collection fee paid by the school
4 district.

5 c. Earnings from sixteenth section lands owned by the school
6 district.

7 4. The local amount for the Recovery District is determined by
8 multiplying the local revenues per student membership times the
9 number of students in the Recovery School District.

10 5. Once the local amount is determined, it is adjusted to a monthly
11 amount that is transferred from the MFP monthly allocation of the
12 city, parish, or other local public school board from which
13 jurisdiction of the school was transferred to the Recovery School
14 District.

15 6. Given the impact on the local tax bases in Orleans Parish, the State
16 Superintendent has the flexibility to adjust the local amount per
17 student based on documented evidence of revenue collections for FY
18 2006-07.

19 C. Except for administrative costs, monies appropriated to the Recovery School
20 District that are attributable to the transfer of a school from a prior school
21 system and monies allocated or transferred from the prior system to the
22 recovery district shall be expended solely on the operation of schools
23 transferred from the prior system to the jurisdiction of the Recovery School
24 District.

25 **VI. FUNDING FOR LOUISIANA STATE UNIVERSITY AND SOUTHERN**
26 **UNIVERSITY LABORATORY SCHOOLS**

27 A. Any elementary or secondary school operated by Louisiana State University
28 and Agricultural and Mechanical College or by Southern University and
29 Agricultural and Mechanical College shall be considered a public elementary
30 or secondary school and, as such, shall be annually appropriated funds as
31 determined by applying the formula contained in Subsection B of this Section.

1 **B.** Each student in membership, as defined by the State Board of Elementary and
 2 Secondary Education, at the schools provided for in Subsection A of this
 3 Section shall be provided for and funded from the minimum foundation
 4 program an amount per student equal to the amount allocated per student for
 5 the state share of the minimum foundation program.

6 **C.** The funds appropriated for the schools provided for in this section shall be
 7 allocated to the institution of higher education operating such a school. Each
 8 such institution of higher education shall ensure the equitable expenditure of
 9 such funds to operate such schools.

10 **D.** Fifty percent of increased funds provided are to be directed to certificated
 11 staff pay raises as defined in Section VIII..A. Provisions specified in section
 12 VII through IX of this Resolution shall apply to these schools.

13 **VII. ADJUSTMENTS FOR AUDIT FINDINGS AND DATA REVISIONS**

14 Review and/or audit of the districts' data used in determining their Minimum
 15 Foundation Program allocation may result in changes in final statistical information.
 16 The Minimum Foundation Program allocation adjustments necessary as a result of
 17 these audit findings will be made in the following school year. For Category 1
 18 Hurricane Impacted districts defined in SCR 29 of the First Extraordinary Session
 19 of 2005 (Orleans, Plaquemines and St. Bernard) and LSU and Southern Lab and the
 20 Recovery School District that only received 4/12 of the MFP allocation provided by
 21 SCR 125 of 2005, shall only be adjusted by 4/12 of any audit adjustments.

22 **VIII. REQUIRED EXPENDITURE AMOUNTS**

23 **A. REQUIRED PAY RAISE FOR CERTIFICATED PERSONNEL**

24 Fifty percent of a district's increased funds provided in Levels 1 and 2 over the
 25 prior year after adjusting for increases in student membership shall be used
 26 only to supplement and enhance full-time certificated staff salaries and
 27 retirement benefits for city, parish or other local school systems, state charter
 28 schools, and lab schools with an average teacher salary below the latest
 29 published SREB average teacher salary. For purposes of determining the use
 30 of these funds, certificated personnel are defined per state Department of
 31 Education Bulletin 1929 and are to include: teachers (all function codes 1000-

1 2200, object code 112); therapists/specialists/counselors (function codes 1000-
 2 2200, object code 113); school site-based principals, assistant principals, and
 3 other school administrators (function code 1000-2200 and 2400, object code
 4 111); central office certificated administrators (function code 1000-2300 &
 5 2831 (excluding 2321), object code 111); school nurses (function code 2134,
 6 object code 118); and sabbaticals (function code 1000-2200, 2134, and 2400,
 7 object code 140).

8 **B. 70% LOCAL GENERAL FUND REQUIRED INSTRUCTIONAL**
 9 **EXPENDITURE AT THE SCHOOL BUILDING LEVEL**

10 To provide for appropriate accountability of state funds while providing local
 11 school board flexibility in determining specific expenditures, local school
 12 boards must ensure that 70 % of the local school system general fund
 13 expenditures are in the areas of instruction and school administration at the
 14 school building level as derived by the Department of Education.

- 15 1. The definition of instruction shall provide for:
 - 16 a. The activities dealing directly with the interaction between teachers
 17 and students to include such items as: teacher and teacher aide
 18 salaries, employee benefits, purchased professional and technical
 19 services, textbooks and instructional materials and supplies, and
 20 instructional equipment;
 - 21 b. Student support activities designed to assess and improve the well-
 22 being of students and to supplement the teaching process, including
 23 attendance and social work, guidance, health and psychological
 24 activities; and
 - 25 c. Instructional support activities associated with assisting the
 26 instructional staff with the content and process of providing learning
 27 experiences for students including activities of improvement of
 28 instruction, instruction and curriculum development, instructional
 29 staff training, library/media, and instructional related technology.
- 30 2. School administration shall include the activities performed by
 31 the principal, assistant principals, and other assistants

1 while they supervise all operations of the school,
 2 evaluate the staff members of the school, assign
 3 duties to staff members, supervise and maintain the
 4 records of the school, and coordinate school
 5 instructional activities with those of the school
 6 district. These activities also include the work of
 7 clerical staff in support of the teaching and
 8 administrative duties.

9 **C. EXPENDITURE REQUIREMENT FOR FOREIGN LANGUAGE**
 10 **ASSOCIATE PROGRAM**

11 The State must maintain support of the Foreign Language Associate program
 12 at a maximum of 300 Foreign Language Associates employed in any given
 13 year. These teachers shall be paid by the employing local school system the
 14 amount of classroom teacher average salary (without PIP) by years of
 15 experience and degree beginning with year one.

16 **D. EXPENDITURE REQUIREMENT FOR EDUCATIONAL PURPOSES**

17 State MFP funds shall only be expended for educational purposes.
 18 Expenditures for educational purposes are those expenditures related to the
 19 operational and instructional activities of a district to include: instructional
 20 programs, pupil support programs, instructional staff programs, school
 21 administration, general administration, business services, operations and
 22 maintenance of plant services, student transportation services, food services
 23 operations, enterprise operations, community services operations, facility
 24 acquisition and construction services and debt services as defined by
 25 Louisiana Accounting and Uniform Governmental Handbook, Bulletin 1929.

26 **IX. ACCOUNTABILITY FOR SCHOOL PERFORMANCE**

27 **A.** Each school district (LEA) with a school that has a School Performance
 28 Score below 80 **AND** growth of less than 2 points in the School Performance
 29 Score will be included in an MFP Accountability report submitted to the
 30 House and Senate Committees on Education by June 1 of each year. Specific
 31 information to be included in the report is as follows.

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____