



May 2008

Louisiana MFP Accountability Report

Louisiana Department of
EDUCATION

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For additional information, please contact:

Allen Schulenberg, Division of Planning, Analysis & Information Resources
Telephone: (225) 342-2292 - or -Email: allen.schulenberg@la.gov

Toll Free Helpline: 1-877-453-2721
Website: www.louisianaschools.net

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TABLE OF CONTENTS

Introduction	1
Data Source Tables	2-3
Summary Tables	4-7
Methodology for Data Analysis	8
Results	9-12
School Level MFP Accountability Results	13-16
Evaluation of MFP formula with Supporting Tables	17-26
Seventy Percent Instructional Expenditure Requirement	27-29
Glossary of Terms	30-34
Appendix	35

LIST OF TABLES

Table 1: School Type.....10

Table 2: Per Pupil Expenditures.....10

Table 3: Budgeted Teacher Salary.....11

Table 4: Student Characteristics.....11

Table 5: Teacher Characteristics.....12

Table A-1: Coefficient of Variation for Selected Louisiana School Finance Variables: 2001-2002 to 2005-2006.....18

Table A-2: Coefficient of Variation for Minimum Foundation Program (MFP) Funding.....19

Table B-1: Correlation Between Wealth and Selected Variables: 2001-2002 to 2005-2006.....20

Table B-2: Correlation Between Local Deduction (Wealth) and MFP Funding.....21

Table C-1: Average per Pupil Amounts for Selected School Finance Revenue and Expenditure Variables.....24

Table C-2: Average per Pupil Amounts for MFP Funding Based on FY 2005-06 Revenues.....23

EXECUTIVE SUMMARY

During the Regular Session of the 2007 Louisiana Legislature, the MFP formula was introduced as House Concurrent Resolution (HCR) number 208 and subsequently approved. HCR 208 mandates that each school district (LEA) with a school that has a School Performance Score (SPS) below 60 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 June 1 of each year. A copy of HCR 208 (see Section IX A, page 16) is provided in the Appendix of this report. This year's legislation changed the criteria for inclusion in the MFP Accountability Report from an SPS of 80 to an SPS of 60. The legislation reflects the change that schools with a Baseline SPS of less than 60 points are labeled "Academically Unacceptable Schools." The SPS was also changed because the 80 SPS used in the past was an approximation of the State Average SPS and did not accurately reflect a true cut point for low performing schools. This change impacted the number of schools and districts included in this report, as the 2008 report contains 194 fewer schools than the 2007 report. The 2008 MFP Accountability Report contains 2006-2007 data for 44 schools in seventeen districts. Of these 44 schools, 25 schools (56.8%) are new to the report, while 19 (43.2%) schools are in the report for a second year.

Some highlights of the findings presented in this report are listed below:

PERFORMANCE

- Schools with the "Academically Unacceptable label" have 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 the "Academically Unacceptable label" have higher expenditures and lower teacher salaries compared to the average for all schools.
- Schools with higher percentages of minority teachers and higher teacher turnover have lower SPS.
- Schools with the "Academically Unacceptable" label have a higher percentage of teachers with a Master's degree, a larger pupil-teacher ratio and slightly less years of teacher experience when compared to the average for all schools.

INTRODUCTION

INTRODUCTION

In the regular session of the 2007 Louisiana Legislature, HCR 208 was introduced which altered the criteria of the report once again to be more aligned with the recent changes to the accountability performance label definitions. HCR 208 mandated that each LEA with a school having a School Performance Score below 60 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 June 1 of each year. This year's legislation altered the criteria for inclusion in the MFP Accountability Report from an SPS of 80 to an SPS of 60. This change reflects the change that schools with a Baseline SPS of less than 60 points be labeled "Academically Unacceptable Schools." This change impacted the number of schools and districts included in the report. A copy of the legislation is provided in the appendix of this report. The 2008 MFP Accountability Report contains 2006-2007 data for 44 schools in seventeen districts. Of these 44 schools, 25 schools are new to the report, while 19 schools are in the report for a second year. Due to Hurricanes Katrina and Rita, the following districts continued to be exempt from the Accountability System in 2006-2007 and had no available accountability scores: Cameron, City of Bogalusa, Jefferson, Orleans, Plaquemines, St. Bernard, and the Recovery School District. Additionally, individual schools from St. Tammany, Iberia, and Pointe Coupee were also exempt.

Background

The School Finance Review Commission (SFRC) was created in October 2001, to succeed the original School Finance Commission. The SFRC 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 SFRC 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 SFRC 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 was subsequently approved. HCR 235 mandated that each school district (LEA) with a school that has a School Performance Score (SPS) 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 LEA with a school having a 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. The change in the legislation resulted in a decrease in the number of growth points a school needed to achieve.

DATA SOURCE TABLE

School Data		Level of Data	Level of Data			
		School	District	Date Available	System	System/Data Specifications
	School Name	X		Anytime		
	City	X		Anytime		
	District		X	Anytime		
	Type of School	X		Anytime		Elem/Middle/HS/Combo
	Student Enrollments	X	X	Jan 07	SIS	Oct 1 Elementary/Secondary Enrollments
	Grade Span	X		Anytime		PK to 12
Accountability Data						
	Scores	X	X	Nov 07		
	Labels	X	X	Nov 07		
Fiscal Data:						
	Current Expenditures per Pupil for:					
	- Classroom Instruction	X	X	Feb 08	AFR	Requires additional calculation
	- Pupil/Instructional Support	X	X	Feb 08	AFR	Requires additional calculation
Student Demographic Data						Oct 1 Elementary/Secondary Enrollments
	% Poverty Students	X	X	Jan 07	SIS	Students Eligible
	% Students with Exceptionalities	X	X	Jan 07	SER	
	% Gifted/Talented Students	X	X	Jan 07	SER	
	% Minority Students	X	X	Jan 07	SIS	% Non-White including non-reports

AFR: Annual Financial Report
 PEP: Profile of Educational Personnel
 SER: Special Education Reporting System
 SIS: Student Information Systems
 STS: Student Transcript System

DATA SOURCE TABLE

Student Demographic Data		Level of Data	Level of Data			
		School	District	Date Available	System	System/Data Specifications
	# or % Students taking AP courses	X	X	Sep 07	STS	
	Student Attendance Rates	X	X	Oct/Nov 07	SIS	
	Pupil - Teacher Ratios	X	X	Apr 07	PEP	Oct 1 PEP
Teacher Data						Object code 112, function series 1000, with certificates A, B, C, CB, FL, L1, L2, L3, OP, PL, P2, <u>or</u> P3.
	Average Teacher Salaries per FTE	X	X	Apr 07	PEP	Budgeted # as reported in October
	% Certificated Teachers	X	X	Apr 07	PEP	Oct 1 PEP
	Average Years Experience	X	X	Apr 07	PEP	Oct 1 PEP
	% Master's Degree or Higher	X	X	Apr 07	PEP	Oct 1 PEP
	% Teacher Turnover	X	X	Apr 07	PEP	Oct 1 PEP - Requires 2 yrs for data match
	% Teacher Minority	X	X	Apr 07	PEP	Oct 1 PEP - % Non-White including non-reports.
	Average Teachers' Days Absent	X	X	Dec 07	PEP	End of Year PEP
	All Data for certificated staff	X	X	Apr 07	PEP	Oct 1 PEP
Staffing Data						
	Number per 1000 pupils for:					
	- certificated teachers	X	X	Apr 07	PEP	Oct 1 PEP
	- uncertificated teachers	X	X	Apr 07	PEP	Oct 1 PEP
	- instructional staff	X	X	Apr 07	PEP	Oct 1 PEP

AFR: Annual Financial Report
 PEP: Profile of Educational Personnel
 SER: Special Education Reporting System
 SIS: Student Information Systems
 STS: Student Transcript System

SUMMARY TABLES

School Characteristics

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

	<u><i>Schools in this report (N=44)</i></u>	<u><i>All Schools (N=1,443)*</i></u>
<i>Average Enrollment</i>	474	474
<i>School Type</i>	<u><i>Number and Percent</i></u>	<u><i>Number and Percent</i></u>
<i>Elementary</i>	21 (47.7%)	778 (53.9%)
<i>Middle</i>	10 (22.7%)	221 (15.3%)
<i>High</i>	10 (22.7%)	292 (20.2%)
<i>Combination</i>	3 (6.8%)	152 (10.5%)
<i>Average School Performance Score</i>	49.3	85.7
<i>Average Pupil-Teacher Ratio</i>	14.4: 1	14.0: 1

Please see Glossary for definitions.

*Average enrollment uses 1,427 schools reporting students as of 2-Oct-2006. Pupil-teacher ratio uses 1,385 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>	<i><u>Schools in this report (N=44)</u></i>	<i><u>All Schools (N=1,443)</u></i>
<i>Average Classroom Instructional Expenditure</i>	<i>\$ 5,273.00</i>	<i>\$ 5,197.00</i>
<i>Average Pupil & Instructional Support Expenditure</i>	<i>\$939.00</i>	<i>\$ 838.00</i>
 <i>AVERAGE BUDGETED TEACHER SALARY</i>		
<i>Average Budgeted Teacher Salary (per FTE, all teachers)</i>	<i>\$41,031.00</i>	<i>\$41,494.00</i>
<i>Average Budgeted Teacher Salary (excludes ROTC & Rehires)</i>	<i>\$40,473.00</i>	<i>\$41,238.00</i>

Please see Glossary for definitions.

Student Characteristics

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

	<u>Schools in this report (N=44)</u>	<u>(All Schools (N=1,443))</u>
<i>Average Percent of Students in Poverty</i>	88.3%	61.3%
<i>Average Percent of Students with Exceptionalities</i>	16.3%	12.4%
<i>Average Percent of Students identified as “Gifted/Talented”</i>	0.2%	3.4%
<i>Average Percent of Students who are Minorities</i>	94.2%	49.9%
<i>Average Percent of Students taking Adv Placement Courses</i>	0.7%	1.0%
<i>Average Student Attendance</i>	91.0%	93.7%

Teacher Characteristics

Who is the “Typical” Teacher serving these schools?

	<u>Schools in this report (N=44)</u>	<u>All Schools (N=1,443)</u>
<i>Average Percent of Teachers with a Master’s Degree</i>	32.4%	30.2%
<i>Average Percent of Teachers who are Minorities</i>	58.9%	23.1%
<i>Average Percent of Teacher Turnover</i>	31.6%	14.0%
<i>Average Percent of Certificated Teachers</i>	86.4%	92.3%
<i>Average Number of “Certificated” Teachers</i> <i>Per 1000 pupils</i>	60.2	62.2
<i>Average Number of “Uncertificated” Teachers</i> <i>Per 1000 pupils</i>	9.5	5.2
<i>Average Number of Instructional Staff</i> <i>Per 1000 pupils</i>	82.5	80.5
<i>Average Years of Teacher Experience</i>	13.8	13.9

Please see Glossary for definitions.

METHODOLOGY

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 44 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 1-5.

RESULTS

RESULTS

2006 - 2007 DATA

SUMMARY SCHOOL LEVEL DATA ANALYSIS

The Population

There were 44 schools (approximately 3.0% of all schools) that met the selection criteria (as established by House Concurrent Resolution Number 208), and were therefore included in the MFP Accountability Report. School level data is provided across twenty-three data indicators for all 44 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 44 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 44 schools which have been identified and reported within the MFP Accountability Report.

Typical School Characteristics

Academic Performance

The School Performance Scores (SPS) ranged from 14.5 to 59.4 with 49.3 being the average School Performance Score.

School Size and School Type

The average enrollment size of these MFPA schools was 474 students, with the largest student enrollment being 886 students and the smallest student enrollment being 62 students. Approximately 48% of the schools were elementary schools, 22.7% were middle schools, 22.7% were high schools, and 6.8% were combination schools. Table 1 shows the distribution of school types.

Table 1

School Type	Number	Percent
Elementary	21	47.7%
Middle	10	22.7%
High	10	22.7%
Combination	3	6.8%

Typical Financial Patterns

Current Per Pupil Expenditures

The average dollar amount spent in the category of “current per pupil classroom instructional expenditures” was \$5,273; however, individual amounts varied among the 44 schools, with a range of nearly \$4,900. The least amount spent in this category was \$3,776 (Madison High School - Madison Parish), and the most spent was \$8,666 (Tangipahoa Parish PM High School - Tangipahoa Parish). The average dollar amount spent in the category of “current per pupil instructional support expenditures” was \$939; however, the individual amounts varied among the 44 schools, with a range of approximately \$1,500. The least amount spent in this category was \$139 (Southwest Elementary School - St. Landry Parish), and the most spent was \$1,660 (Madison High School - Madison Parish). This information is displayed in Table 2.

Table 2

Expenditure	Mean	Minimum	Maximum	Range
Per Pupil Classroom Instruction	\$5,273	\$3,776	\$8,666	\$4,890
Per Pupil Instructional Support	\$939	\$139	\$1,660	\$1,521

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 3 shows the results of these teacher salary computations.

Table 3

Avg. Budgeted Teacher Salary	Mean	Minimum	Maximum	Range
Per FTE, includes all teachers	\$41,031	\$29,576	\$47,660	\$18,084
Excludes ROTC & Rehires	\$40,473	\$29,343	\$46,603	\$17,260

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, 88.3% of the students (in each school) are from impoverished backgrounds. While 88.3% was the “average” percent of high poverty students, there was variability in range among the schools, with a lower end percentage of 23.8% and a higher end percentage of 99.1%. Other relevant student characteristic data were collected and can be found in Table 4.

Table 4

Student Characteristics	Mean	Minimum	Maximum	Range
Percent of Students in Poverty	88.3%	23.8%	99.1%	75.3
Percent of Students who are Minorities	94.2%	58.7%	100.0%	41.3
Percent of Students with Exceptionalities	16.3%	6.9%	36.5%	29.6
Percent of Students identified as “Gifted/Talented”	0.2%	0.0%	1.6%	1.6
Percent of Students Taking Advanced Placement Courses	0.7%	0.0%	7.2%	7.2
Average Student Attendance	91.0%	73.7%	99.0%	25.3

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. Over 58% of teachers in MFPA Schools are minorities. On average, the teacher has 13.8 years of teaching experience, and approximately 32% hold a Master’s Degree or Higher. Additional teacher data can be found in Table 5.

Table 5

Teacher Characteristics	Mean	Minimum	Maximum	Range
Percent of Teachers who are Minorities	58.9%	0.0%	93.8%	93.8
Percent of Teachers with a Master’s Degree or Higher	32.4%	11.7%	56.4%	44.7
Percent Teacher Turnover	31.6%	0.0%	72.2%	72.2
Percent of Certificated Teachers	86.4%	50.0%	100.0%	50.0
Average Years of Teacher Experience	13.8	7.0	26.1	19.1
# of Certificated teachers (per 1000 pupils)	60.2	29.4	206.3	176.9
# of Uncertificated teachers (per 1000 pupils)	9.5	0.0	63.5	63.5
# of Instructional Staff in school (per 1000 pupils)	82.5	44.5	301.6	257.1

SCHOOL LEVEL MFP ACCOUTABILITY RESULTS

FY 2006-07 MFP Accountability Report

School Data					Accountability Data		Student Data						
District/School Name	City	Type of School	Oct 2, 2006 Enrollment	Grade Span	Performance Score	Performance Label	% Poverty	% With Exceptionalities	% Gifted/Talented	% Minority	Advanced Placement		Attendance Rate
											# Taking AP Courses	% Taking AP Courses	
Ascension - 1													
Lowery Intermediate School	Donaldsonville	Elementary	292	4-6	53.8	Unacceptable School	89.7	23.6	0.7	93.8	0	0.0	94.0%
Caddo- 9													
Barret Elementary School	Shreveport	Elementary	269	PS,PK,K-5	52.6	Unacceptable School	98.9	17.1	0.0	94.8	0	0.0	93.4%
Caddo Heights Elementary School	Shreveport	Elementary	646	PS,PK,K-5	56.8	Unacceptable School	96.9	13.9	0.0	98.8	0	0.0	94.4%
J. S. Clark Middle School	Shreveport	Middle	647	6-8	48.7	Unacceptable School	90.6	15.0	0.0	99.4	0	0.0	90.0%
Fair Park High School	Shreveport	High	788	9-12	45.5	Unacceptable School	82.9	21.2	0.1	98.6	1	0.1	91.7%
Ingersoll Elementary School	Shreveport	Elementary	232	PS,PK,K-5	56.8	Unacceptable School	99.1	13.4	0.0	99.6	0	0.0	94.7%
Linwood Middle School	Shreveport	Middle	638	6-8	53.9	Unacceptable School	92.6	13.0	0.2	98.7	0	0.0	91.6%
Oak Park Elementary School	Shreveport	Elementary	340	PS,PK,K-5	51.5	Unacceptable School	96.5	17.1	0.0	98.2	0	0.0	93.7%
Booker T. Washington High School	Shreveport	High	456	9-12	53.4	Unacceptable School	77.0	18.2	0.0	99.8	0	0.0	90.3%
Woodlawn High School	Shreveport	Combination	845	PK,9-12	48.6	Unacceptable School	84.0	18.3	0.0	98.7	51	6.0	88.1%
DeSoto - 1													
Mansfield Elementary School PK-2	Mansfield	Elementary	559	PS,PK,K-2	59.0	Unacceptable School	93.6	14.3	0.0	87.5	0	0.0	93.2%
East Baton Rouge - 12													
Banks Elementary School	Baton Rouge	Elementary	333	PS,PK,K-5	50.5	Unacceptable School	97.0	14.5	0.0	99.4	0	0.0	93.2%
Claiborne Elementary School	Baton Rouge	Elementary	354	PS,PK,K-5	56.1	Unacceptable School	98.3	11.6	0.0	98.9	0	0.0	93.3%
Crestworth Middle School	Baton Rouge	Middle	787	6-8	52.5	Unacceptable School	91.6	12.9	0.0	98.2	0	0.0	90.5%
Dalton Elementary School	Baton Rouge	Elementary	398	PS,PK,K-5	53.1	Unacceptable School	94.0	11.6	0.0	99.2	0	0.0	95.0%
Glen Oaks Middle School	Baton Rouge	Middle	812	6-8	48.9	Unacceptable School	93.6	15.2	0.0	99.1	0	0.0	90.7%
Istrouma Senior High School	Baton Rouge	High	799	8-12	58.2	Unacceptable School	79.1	11.5	0.3	99.2	31	3.9	86.2%
Lanier Elementary School	Baton Rouge	Elementary	400	PS,PK,K-5	54.6	Unacceptable School	93.0	16.3	0.0	99.5	0	0.0	95.7%
Robert E. Lee High School	Baton Rouge	High	725	8-12	55.4	Unacceptable School	65.8	10.0	1.0	84.7	52	7.2	86.5%
North Highlands Elementary School	Baton Rouge	Elementary	437	PS,PK,K-5	59.3	Unacceptable School	97.9	13.5	0.0	99.1	0	0.0	93.3%
Park Elementary School	Baton Rouge	Elementary	438	PS,PK,K-5	52.0	Unacceptable School	97.9	12.7	0.0	99.5	0	0.0	92.6%
Prescott Middle School	Baton Rouge	Middle	710	6-8	40.8	Unacceptable School	90.3	21.1	0.0	98.7	0	0.0	86.8%
Scotlandville Elementary School	Baton Rouge	Elementary	503	PS,PK,K-5	48.3	Unacceptable School	89.7	15.6	0.0	99.4	0	0.0	95.5%
East Carroll - 1													
Lake Providence Junior High School	Lake Providence	Middle	268	6-8	52.6	Unacceptable School	91.0	9.3	0.4	100.0	0	0.0	99.0%
Evangeline - 1													
Ville Platte High School	Ville Platte	Combination	886	5-12	58.9	Unacceptable School	94.9	16.0	0.8	73.8	0	0.0	89.6%
Franklin - 1													
Winnsboro Elementary School	Winnsboro	Elementary	583	PS,PK,K-5	41.6	Unacceptable School	92.3	13.2	0.3	92.8	0	0.0	92.4%

*Average Days Absent - Sickness, Extended Medical, Vacations, and Extended Circumstances

**Data Not Reported

FY 2006-07 MFP Accountability Report

District\School Name	Fiscal Data		Staffing Data				Teacher Data							
	Current Expenditures Per Pupil For:		Staff Per 1000 Pupils For:			Pupil-Teacher Ratio	Average Budgeted Salary (All Teachers)	Average Budgeted Salary (Exc. ROTC & Rehires)	% Certificated	Avg. Years Experience	% Master's Degree or Higher	% Turnover Rate	% Minority	* Average Days Absent
	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff									
Ascension - 1														
Lowery Intermediate School	\$7,366	\$1,479	99.3	0.0	116.4	10.1	\$43,894	\$43,663	100.0	15.1	44.8	30.8	75.9	18.4
Caddo- 9														
Barret Elementary School	\$7,086	\$1,065	89.2	3.7	119.0	10.8	\$41,130	\$41,130	96.0	10.0	24.0	23.1	32.0	10.9
Caddo Heights Elementary School	\$4,938	\$980	63.5	0.0	82.0	15.8	\$41,672	\$41,672	100.0	12.7	39.0	9.3	70.7	16.6
J. S. Clark Middle School	\$4,605	\$673	60.3	0.0	71.1	16.6	\$43,856	\$43,856	100.0	15.1	35.9	25.0	82.1	13.9
Fair Park High School	\$5,212	\$802	66.0	7.6	86.3	13.6	\$45,549	\$44,448	89.7	14.4	32.8	19.3	69.0	13.7
Ingersoll Elementary School	\$7,008	\$1,261	81.9	4.3	112.1	11.6	\$44,464	\$44,464	95.0	15.6	40.0	22.2	70.0	18.4
Linwood Middle School	\$5,378	\$753	70.5	4.7	87.8	13.3	\$44,398	\$44,398	93.8	16.8	25.0	13.5	60.4	14.3
Oak Park Elementary School	\$6,441	\$1,188	76.5	5.9	105.9	12.1	\$43,207	\$43,207	92.9	14.9	39.3	12.1	50.0	15.6
Booker T. Washington High School	\$5,915	\$942	68.0	13.2	98.7	12.3	\$47,052	\$46,603	83.8	17.2	29.7	24.3	83.8	11.7
Woodlawn High School	\$4,474	\$774	55.6	5.9	72.2	16.3	\$44,326	\$42,575	90.4	13.1	28.8	20.0	69.2	14.7
DeSoto - 1														
Mansfield Elementary School PK-2	\$6,837	\$725	78.7	0.0	91.2	12.7	\$43,288	\$43,288	100.0	12.0	22.7	16.7	25.0	18.1
East Baton Rouge - 12														
Banks Elementary School	\$6,759	\$906	72.1	3.0	90.1	13.3	\$47,660	\$45,624	96.0	22.8	56.0	8.3	80.0	16.3
Claiborne Elementary School	\$5,187	\$1,188	56.5	8.5	81.9	15.4	\$42,325	\$41,124	87.0	13.1	34.8	32.0	56.5	17.0
Crestworth Middle School	\$5,711	\$843	63.5	12.7	88.9	13.1	\$42,070	\$41,311	83.3	10.9	35.0	30.6	60.0	14.6
Dalton Elementary School	\$4,790	\$972	50.3	10.1	75.4	16.6	\$41,773	\$40,146	83.3	12.5	25.0	40.0	83.3	23.7
Glen Oaks Middle School	\$4,656	\$862	48.0	16.0	73.9	15.6	\$40,699	\$40,161	75.0	8.7	21.2	72.2	69.2	11.8
Istrouma Senior High School	\$5,979	\$1,031	62.6	15.0	88.9	12.9	\$43,867	\$42,429	80.6	12.1	41.9	24.6	69.4	11.9
Lanier Elementary School	\$4,778	\$899	57.5	5.0	75.0	16.0	\$39,840	\$39,840	92.0	9.8	32.0	28.6	60.0	13.1
Robert E. Lee High School	\$6,175	\$936	70.3	8.3	89.7	12.7	\$43,766	\$42,443	89.5	12.5	26.3	25.9	40.4	15.0
North Highlands Elementary School	\$4,660	\$998	52.6	4.6	70.9	17.5	\$42,210	\$41,118	92.0	13.1	28.0	42.3	80.0	14.7
Park Elementary School	\$6,250	\$995	68.5	2.3	84.5	14.1	\$45,132	\$43,809	96.8	18.7	48.4	16.1	74.2	23.4
Prescott Middle School	\$6,137	\$1,179	69.0	8.5	93.0	12.9	\$45,686	\$44,983	89.1	16.1	56.4	26.7	80.0	12.1
Scotlandville Elementary School	\$3,972	\$894	35.8	8.0	57.7	22.9	\$42,735	\$42,735	81.8	13.2	31.8	0.0	81.8	19.1
East Carroll - 1														
Lake Providence Junior High School	\$5,924	\$748	48.5	37.3	100.7	11.7	\$31,040	\$29,918	56.5	12.7	21.7	34.6	87.0	10.6
Evangeline - 1														
Ville Platte High School	\$4,877	\$940	54.2	13.5	82.4	14.8	\$38,803	\$38,524	80.0	11.8	11.7	25.5	18.3	24.2
Franklin - 1														
Winnsboro Elementary School	\$4,689	\$1,236	61.7	1.7	73.8	15.8	\$30,065	\$29,343	97.3	14.4	27.0	39.5	32.4	16.4

*Average Days Absent - Sickness, Extended Medical, Vacations, and Extended Circumstances

**Data Not Reported

FY 2006-07 MFP Accountability Report

School Data					Accountability Data		Student Data						
District/School Name	City	Type of School	Oct 2, 2006 Enrollment	Grade Span	Performance Score	Performance Label	% Poverty	% With Exceptionalities	% Gifted/Talented	% Minority	Advanced Placement		Attendance Rate
											# Taking AP Courses	% Taking AP Courses	
Lafayette - 1													
Alice N. Boucher Elementary School	Lafayette	Elementary	702	PS,PK,K-5	58.7	Unacceptable School	86.3	18.7	0.1	95.4	0	0.0	95.3%
Madison - 3													
Madison Middle School	Tallulah	Middle	544	6-8	50.3	Unacceptable School	87.1	15.3	0.6	90.8	0	0.0	93.7%
Madison High School	Tallulah	High	500	8-12	57.0	Unacceptable School	68.0	10.0	0.8	94.4	10	2.0	88.9%
Tallulah Elementary School	Tallulah	Elementary	471	PS,PK,K-5	59.2	Unacceptable School	79.4	10.4	0.2	78.6	0	0.0	93.5%
Morehouse - 2													
Oak Hill Elementary School	Bastrop	Elementary	263	PS,PK,K-2	59.4	Unacceptable School	87.8	18.6	0.0	80.6	0	0.0	96.4%
Career Center	Bastrop	High	156	9	14.5	Unacceptable School	78.8	30.1	0.0	60.9	0	0.0	93.7%
Natchitoches - 1													
George L. Parks Elementary & Middle School	Natchitoches	Elementary	607	IN,PS,PK,K-8	55.1	Unacceptable School	96.5	13.5	0.3	99.3	0	0.0	93.3%
Pointe Coupee - 1													
Pointe Coupee Central High School	Morganza	High	600	6-12	48.8	Unacceptable School	83.3	22.9	0.2	98.2	0	0.0	84.8%
Rapides - 2													
Arthur F. Smith Middle Magnet School	Alexandria	Middle	503	6-8	58.7	Unacceptable School	93.8	22.2	0.0	97.4	0	0.0	91.0%
Ewell S. Aiken Optional School	Alexandria	High	313	6-12	19.9	Unacceptable School	49.8	11.3	0.0	67.4	3	1.0	74.2%
St. Helena - 1													
St. Helena Central Middle School	Greensburg	Middle	392	5-8	49.9	Unacceptable School	90.8	20.6	0.3	95.2	0	0.0	94.3%
St. James - 1													
Romeville Elementary School	Convent	Elementary	224	PS,PK,K-6	54.0	Unacceptable School	92.9	19.6	0.0	99.1	0	0.0	94.3%
St. Landry - 2													
Southwest Elementary School	Opelousas	Elementary	398	PS,PK,K-6	59.2	Unacceptable School	94.2	14.6	0.5	97.7	0	0.0	90.3%
St. Landry Accelerated Transition School	Opelousas	High	307	6-10	23.2	Unacceptable School	93.2	36.5	0.0	69.7	0	0.0	80.5%
Tangipahoa - 3													
Tangipahoa Parish PM High School	Hammond	High	63	8-12	20.3	Unacceptable School	23.8	9.7	1.6	58.7	0	0.0	98.8%
Crystal Academy	Hammond	Middle	87	6-9	34.8	Unacceptable School	94.3	6.9	0.0	95.4	0	0.0	85.5%
Northwood High School	Amite	Combination	184	5-12	22.6	Unacceptable School	84.8	29.5	0.0	90.8	0	0.0	73.7%
Monroe City - 1													
Clara Hall Accelerated School	Monroe	Elementary	383	PS,PK,K-2	59.3	Unacceptable School	94.5	14.9	0.0	99.5	0	0.0	92.8%

*Average Days Absent - Sickness, Extended Medical, Vacations, and Extended Circumstances

**Data Not Reported

FY 2006-07 MFP Accountability Report

District\School Name	Fiscal Data		Staffing Data				Teacher Data							
	Current Expenditures Per Pupil For:		Staff Per 1000 Pupils For:			Pupil-Teacher Ratio	Average Budgeted Salary (All Teachers)	Average Budgeted Salary (Exc. ROTC & Rehires)	% Certificated	Avg. Years Experience	% Master's Degree or Higher	% Turnover Rate	% Minority	* Average Days Absent
	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff									
Lafayette - 1														
Alice N. Boucher Elementary School	\$5,058	\$1,024	67.0	4.3	81.2	14.0	\$40,781	\$40,781	94.0	11.1	24.0	25.5	28.0	10.1
Madison - 3														
Madison Middle School	\$4,135	\$1,020	29.4	29.4	68.0	17.0	\$29,576	\$29,382	50.0	14.7	34.4	34.6	93.8	11.1
Madison High School	\$3,776	\$1,660	34.0	20.0	62.0	18.5	\$31,504	\$30,494	63.0	16.9	40.7	39.3	92.6	11.0
Tallulah Elementary School	\$5,452	\$704	51.0	23.4	80.7	13.5	\$31,032	\$30,038	68.6	18.6	42.9	29.6	71.4	18.4
Morehouse - 2														
Oak Hill Elementary School	\$5,821	\$447	64.6	7.6	76.0	13.8	\$39,181	\$38,926	89.5	14.4	31.6	9.5	26.3	9.8
Career Center	\$4,115	\$1,540	38.5	19.2	76.9	17.3	\$39,941	\$39,007	66.7	14.8	44.4	40.0	33.3	11.0
Natchitoches - 1														
George L. Parks Elementary & Middle School	\$4,330	\$816	39.5	0.0	44.5	25.3	\$36,042	\$36,042	100.0	12.7	25.0	25.8	54.2	11.9
Pointe Coupee - 1														
Pointe Coupee Central High School	\$4,806	\$1,349	48.3	10.0	76.7	17.1	\$40,089	\$39,324	82.9	14.8	31.4	17.5	82.9	11.6
Rapides - 2														
Arthur F. Smith Middle Magnet School	\$5,153	\$829	73.6	6.0	89.5	12.6	\$37,244	\$35,778	92.5	15.3	22.5	55.9	37.5	14.5
Ewell S. Aiken Optional School	\$4,804	\$866	60.7	3.2	73.5	15.7	\$42,426	\$42,426	95.0	26.1	45.0	4.8	0.0	12.9
St. Helena - 1														
St. Helena Central Middle School	\$4,294	\$921	38.3	12.8	58.7	19.6	\$32,478	\$30,838	75.0	10.1	25.0	61.1	75.0	**
St. James - 1														
Romeville Elementary School	\$6,198	\$799	93.8	0.0	107.1	10.7	\$42,991	\$42,991	100.0	8.0	19.0	22.2	19.0	13.6
St. Landry - 2														
Southwest Elementary School	\$4,863	\$139	55.3	12.6	72.9	14.7	\$38,026	\$38,026	81.5	12.0	33.3	25.0	59.3	12.7
St. Landry Accelerated Transition School	\$5,562	\$419	52.1	26.1	91.2	12.8	\$40,869	\$40,562	66.7	14.1	29.2	19.4	41.7	16.9
Tangipahoa - 3														
Tangipahoa Parish PM High School	\$8,666	\$344	206.3	63.5	301.6	3.7	\$40,897	\$40,897	76.5	14.5	41.2	50.0	29.4	12.2
Crystal Academy	\$6,151	\$513	57.5	34.5	126.4	10.9	\$37,636	\$37,636	62.5	7.0	37.5	16.7	50.0	26.4
Northwood High School	\$5,419	\$1,041	48.9	32.6	103.3	12.3	\$38,267	\$37,619	60.0	11.1	33.3	35.3	53.3	16.3
Monroe City - 1														
Clara Hall Accelerated School	\$5,165	\$1,230	67.9	0.0	80.9	14.7	\$42,499	\$42,499	100.0	14.9	38.5	7.4	53.8	19.5

*Average Days Absent - Sickness, Extended Medical, Vacations, and Extended Circumstances

**Data Not Reported

EVALUATION OF MFP FORMULA

Evaluation of MFP Formula with Supporting Tables

(Information based on latest available data – FY 2005-06)

Variation in Revenue and Expenditures among Local School Districts (See Table A-1)

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 had not changed significantly from FY 2001-02 when c.v. = .351 to FY 2004-05 when c.v. = .374. However, in FY 2005-06, the Coefficient of Variation in Total Local Revenues per pupil was .655. This increase in disparity among the districts was due to a decrease in students in certain hurricane-affected districts, along with an increase in Local Revenues in certain hurricane-affected districts.

The Coefficient of Variation for Total Instruction per pupil - which includes classroom instruction, pupil support and instructional staff support – historically has varied slightly from year to year, but remained low. The Coefficient of Variation for Total Instruction per pupil increased from c.v. = .092 in FY 2004-05 to c.v. = .222 in FY 2005-06. The slightly higher increase in variation for total instruction per pupil is due to the effects of Hurricanes Katrina and Rita. In a typical year, 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 typically varies only slightly from year-to-year [.141 in 2001-2002, .247 in 2002-03, .147 in 2002-03, .148 in 2003-04, and .134 in 2004-05]; however, in FY2005-06 c.v. = 1.206 due to the effects of Hurricanes Katrina and Rita. Spending disparities among local school districts continue for the support services areas of General Administration (c.v. = .895 in FY 2005-06) and Central Services (c.v. = .826 in FY 2005-06) expenditures.

TABLE A-1
COEFFICIENT¹ OF VARIATION FOR SELECTED
LOUISIANA SCHOOL FINANCE VARIABLES: 2001-2002 to 2005-2006

DESCRIPTION	2001-2002 COEFFICIENT OF VARIATION	2002-2003 COEFFICIENT OF VARIATION	2003-2004 COEFFICIENT OF VARIATION	2004-2005 COEFFICIENT OF VARIATION	2005-2006 COEFFICIENT OF VARIATION
REVENUE					
TOTAL LOCAL	0.351	0.365	0.379	0.374	0.655
PROPERTY	0.594	0.597	0.589	0.576	0.934
Non-Debt	0.708	0.703	0.697	0.686	0.993
Debt	0.801	0.866	0.858	0.841	1.152
SALES	0.416	0.424	0.420	0.414	0.610
Non-Debt	0.433	0.432	0.421	0.417	0.541
Debt	1.853	2.034	2.707	2.659	5.221
TOTAL STATE	0.151	0.162	0.166	0.165	0.386
TOTAL FEDERAL	0.264	0.257	0.273	0.275	1.964
TOTAL REVENUE	0.095	0.098	0.102	0.108	0.663
EQUIVALENT TAX RATES					
PROPERTY	0.438	0.437	0.414	0.391	0.408
Non-Debt	0.515	0.513	0.492	0.755	0.496
Debt	0.807	0.841	0.849	0.784	0.847
SALES	0.205	0.211	0.212	0.203	0.191
Non-Debt	0.221	0.219	0.211	0.382	0.195
Debt	1.974	2.048	2.700	2.554	2.762
EXPENDITURES					
INSTRUCTIONAL					
CLASSROOM INSTRUCTION	0.072	0.078	0.086	0.094	0.222
Classroom Teacher Salary ² (Expenditures)	0.067	0.073	0.079	0.084	0.132
Actual Average Classroom Teacher Salary ³	0.056	0.057	0.061	0.068	0.075
PUPIL SUPPORT	0.224	0.233	0.271	0.244	0.278
INSTRUCTIONAL STAFF SUPPORT	0.279	0.307	0.277	0.260	0.366
TOTAL INSTRUCTION	0.076	0.083	0.087	0.092	0.222
SUPPORT					
GENERAL ADMINISTRATION	0.525	0.560	0.634	0.523	0.895
SCHOOL ADMINISTRATION	0.170	0.169	0.157	0.158	0.282
BUSINESS SERVICES	0.337	0.311	0.349	0.388	2.498
MAINT. & OPERATIONS	0.271	0.275	0.264	0.241	3.120
STUDENT TRANSPORTATION	0.247	0.232	0.262	0.269	0.386
CENTRAL SERVICES	0.736	0.560	0.655	0.608	0.826
FOOD/OTHER SERVICES	0.136	0.147	0.158	0.157	0.174
TOTAL SUPPORT	0.141	0.147	0.148	0.134	1.206
FACILITY ACQ. & CONSTR. SERVICES	1.002	0.918	0.927	0.908	2.363
TOTAL EXPENDITURES (without debt)	0.109	0.113	0.106	0.110	0.614
INTEREST ON DEBT	0.660	0.708	0.706	0.659	1.473
TOTAL EXPENDITURES AND INTEREST ON DEBT	0.110	0.115	0.108	0.111	0.616
DEBT SERVICE					
PRINCIPLE	0.970	0.612	0.664	0.961	1.611
OTHER	2.067	2.820	2.434	2.424	2.981
TOTAL OF DEBT SERVICE AND EXPENDITURES	0.116	0.126	0.118	0.134	0.614

NOTES:

¹ Coefficient 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 of Variation for FY 2005-06 are skewed due to the effects of Hurricanes Katrina and Rita.

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

³ Per 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

TABLE A-2	
COEFFICIENT OF VARIATION FOR MINIMUM FOUNDATION PROGRAM (MFP) FUNDING	
FY 2005-06 Local Revenues are the basis of the calculation of the State share of Level 1 costs included in the FY 2007-08 MFP Budget Letter.	
	<u>Coefficient of Variation</u>
MFP Level 1 State Share	0.223
MFP Levels 1, 2, and 3 State Share	0.172

The coefficient of Variation in Total MFP State aid per pupil (Levels 1, 2 and 3) based on FY 2005-06 Local Revenues is c.v. = .172, an amount that is not sufficient to offset the disparities caused by the variation in fiscal capacity of local school systems. (See Table A-2) To offset the disparities caused by the wealth 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.

Correlation between the Local Deduction (Wealth) and Selected Variables (See Table B-1)

In addition to the Coefficient of Variation, fiscal equity is measured using the bivariate Correlation Coefficient. This method measures the relationship between each school district's Local Deduction and either revenues or expenditures. In FY 2007-08, the calculation that determines the local contribution to Level 1 costs of the MFP formula changed to the Local Deduction Method. The Deduction Method establishes state computed sales and property tax rates to determine the local contribution of sales and property tax revenues toward the Level 1 costs of the MFP formula.

Correlation coefficients (See Table B-1) 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 Deduction per pupil of each local school system and Total Local Revenues per pupil ($r = .954$) 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.

TABLE B-1
CORRELATION¹ BETWEEN WEALTH AND SELECTED VARIABLES
(WEALTH DEFINED AS LOCAL DEDUCTION² PER PUPIL): 2001-2002 to 2005-2006

DESCRIPTION	2001-02	2002-03	2003-04	2004-05	2005-06
REVENUE					
TOTAL LOCAL	0.863	0.866	0.889	0.880	0.954
PROPERTY	0.519	0.532	0.619	0.618	0.857
NON-DEBT	0.591	0.604	0.697	0.694	0.854
DEBT	-0.108	-0.089	-0.117	-0.116	0.541
SALES	0.831	0.839	0.844	0.843	0.910
NON-DEBT	0.811	0.824	0.841	0.839	0.815
DEBT	0.092	0.161	0.126	0.129	0.808
TOTAL STATE	-0.892	-0.902	-0.885	-0.883	0.634
TOTAL FEDERAL	0.004	0.050	-0.066	0.033	0.420
TOTAL REVENUES	0.547	0.533	0.544	0.573	0.758
EQUIVALENT TAX RATES					
PROPERTY TAX RATE	-0.189	-0.166	-0.118	-0.095	-0.089
NON-DEBT	0.045	0.062	0.137	0.166	0.049
DEBT	-0.490	-0.463	-0.480	-0.379	-0.254
SALES TAX RATE	0.011	0.059	0.041	-0.001	-0.120
NON-DEBT	0.020	0.047	0.045	0.143	-0.203
DEBT	-0.032	0.043	-0.013	-0.013	0.283
EXPENDITURES					
INSTRUCTIONAL					
CLASSROOM INSTRUCTION	0.450	0.329	0.330	0.480	0.876
Classroom Teacher Salary (Expenditures) ³	0.399	0.286	0.286	0.467	0.813
Actual Average Classroom Teacher Salary ⁴	0.357	0.407	0.382	0.475	0.292
PUPIL SUPPORT	0.542	0.518	0.446	0.426	0.786
INSTRUCTIONAL STAFF SUPPORT	0.010	-0.010	0.010	0.107	0.592
TOTAL INSTRUCTION	0.471	0.357	0.375	0.514	0.888
SUPPORT					
GENERAL ADMINISTRATION	0.494	0.519	0.427	0.556	0.836
SCHOOL ADMINISTRATION	0.327	0.284	0.288	0.276	0.775
BUSINESS SERVICES	0.131	0.151	0.168	0.205	0.867
MAINT. & OPERATIONS	0.397	0.377	0.383	0.391	0.354
STUDENT TRANSPORTATION	-0.064	-0.079	-0.056	0.045	0.193
CENTRAL SERVICES	0.282	0.333	0.379	0.375	0.762
FOOD/OTHER SERVICES	-0.118	-0.104	-0.223	-0.188	0.290
TOTAL SUPPORT	0.444	0.431	0.407	0.489	0.507
FACILITY ACQ. & CONSTR. SERVICES	0.017	0.078	-0.001	-0.008	0.362
TOTAL EXPENDITURES	0.388	0.372	0.365	0.459	0.595
INTEREST ON DEBT	0.199	0.282	0.255	0.236	0.794
TOTAL EXPENDITURES AND INTEREST ON DEBT	0.398	0.393	0.384	0.470	0.616
DEBT SERVICE					
PRINCIPLE	0.256	0.209	0.261	0.117	0.556
OTHER	-0.035	0.029	0.058	0.065	-0.097
TOTAL OF DEBT SERVICE AND EXPENDITURES	0.423	0.378	0.392	0.417	0.641

Notes:

1 Correlations 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 Jan. 9, 2006 Elementary/Secondary

Correlations for FY 2005-06 are skewed due to the effects of Hurricanes Katrina and Rita.

2 The calculation that determines the local contribution to Level 1 costs of MFP formula switched to the Local Deduction Method in FY 2007-08. The FY 2007-08 MFP Budget Letter includes FY 2005-06 Local Revenues as the basis of the calculation.

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

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

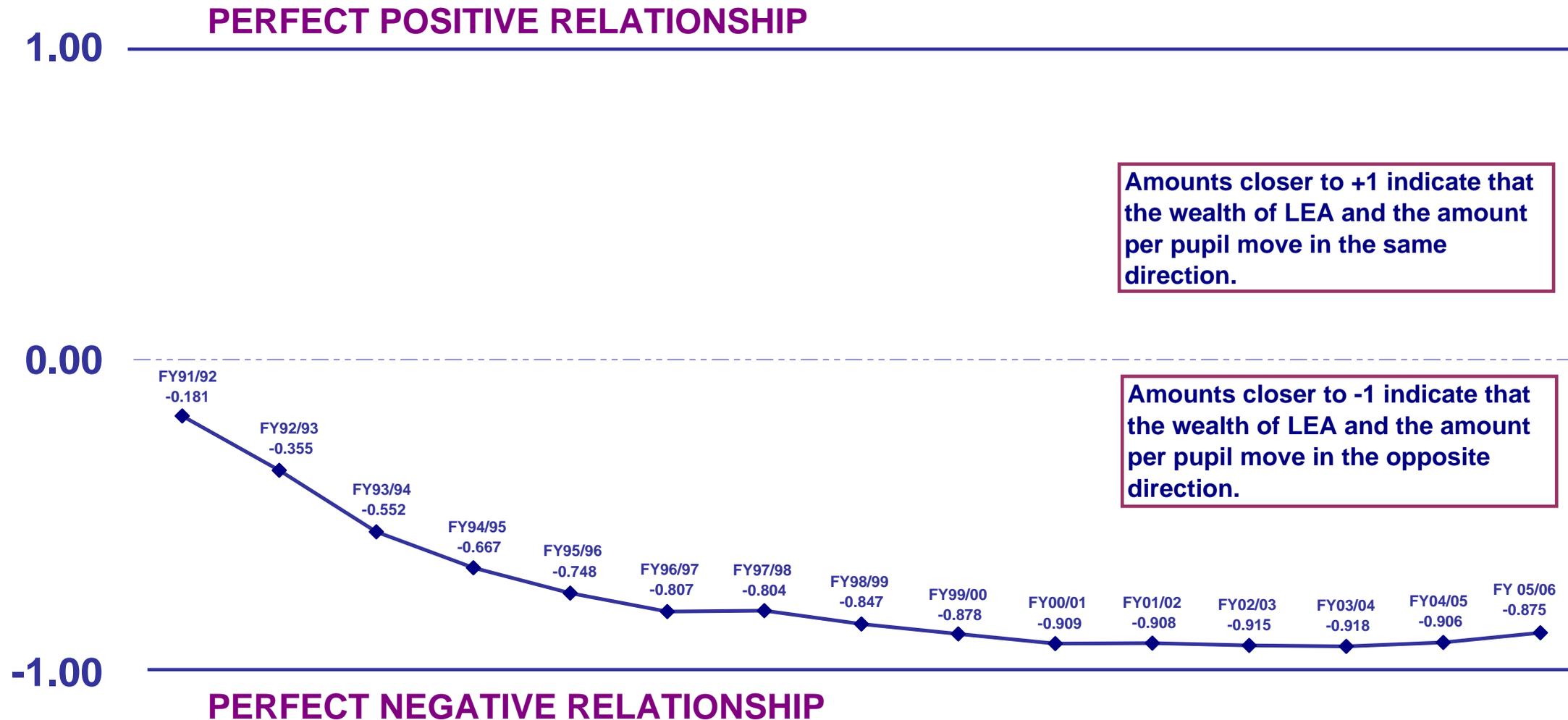
The longitudinal analysis illustrated by Graph A, shows encouraging movement (i.e., stronger and inverse) between wealth of the local school district and MFP per pupil allocations. This movement has favorable implications for measuring the ability of the pupil-driven formula to offset and impact fiscal 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 (Level 3 of the MFP formula), which undermines the formula’s intent (See Table B-2). The inverse relationship between Local Deduction per pupil and MFP State aid per pupil has indicated a steady movement toward negative one (-1) in previous years, which signifies that as wealth goes up, State aid goes down. The slight reversal in movement toward negative one, from -.906 in FY 2004/05 to -.875 in FY 2005-06, is a result of one-time adjustments provided to the storm-affected districts in the FY 2007-08 MFP Budget Letter. The Local Deduction per pupil based on FY 2005-06 local revenues is calculated in the FY 2007-08 MFP Budget Letter.

TABLE B-2	
CORRELATION BETWEEN LOCAL DEDUCTION (WEALTH) AND MFP FUNDING	
FY 2005-06 Local Revenues are the basis of the calculation of the State share of Level 1 costs included in the FY 2007-08 MFP Budget Letter.	
	<u>Correlation Coefficient</u>
MFP Level 1 State Share	-0.875
MFP Levels 1, 2, and 3 State Share	-0.845

Spending disparities among local school districts for instruction increased from $r = .471$ in FY 2001-02 to $r = .888$ in FY 2005-06; the correlation between Total Expenditures (including interest on debt) and the district Local Deduction per pupil increased from $r = .398$ in FY 2001-02 to $r = .616$ in FY 2005-06. Higher-than-average increases are due to the effects of Hurricanes Katrina and Rita. The data suggest that the higher a local school district’s Local Deduction per pupil, the higher the district’s total spending for education. Another way disparities are examined is to look at the range in spending per pupil.

Relationship Between Local Wealth and MFP

Correlation Coefficients FY 1991-92 Through FY 2005-06



Note: FY 2005-06 Local Revenues were used as the basis of the FY 2007-08 MFP Budget Letter. The FY 2007-08 MFP Budget Letter applied the Local Deduction Method for calculating the Local Contribution of Level 1 Costs. Prior year calculations applied the Local Wealth Factor (LWF) method.

Evaluation by Wealth (See Table C-1)

For the purpose of this analysis, wealth is defined as a school district’s Local Contribution to Level 1 costs of the MFP formula. Local Deduction per pupil reflects the Local Contribution based on FY 2005-06 local revenues as calculated in the FY 2007-08 MFP Budget Letter. Statewide Local Deduction averaged \$1,866 per pupil. The disparity among school districts increases between wealth quintiles. Local Deduction per pupil ranged from \$898 per pupil for districts in the lowest wealth quintile to \$3,602 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 \$595 per pupil in the lowest wealth quintile to an average of \$2,554 per pupil for districts in the highest wealth quintile. Sales Revenues ranged from \$1,190 per pupil for the lowest wealth quintile to \$4,044 per pupil in the highest wealth quintile.

Total Federal, State and Local Revenues ranged from an average of \$8,331 per pupil in the lowest wealth quintile, to an average of \$14,953 per pupil in the highest wealth quintile, a difference of \$6,622 per pupil in FY 2005-06. FY 2005-06 revenues are skewed due to the effects of Hurricanes Katrina and Rita. In FY 2004-05, Total Revenues varied \$1,225 per pupil between quintiles.

Total MFP State aid per pupil (Levels 1, 2 and 3) continues to be distributed inversely to local wealth (See Table C-2). FY 2005-06 local revenues are the basis of the calculation of the State share of Level 1 costs included in the FY 2007-08 MFP Budget Letter. Districts in the lowest wealth quintile received an average of \$5,207 in Total MFP State aid per pupil, while districts in the highest wealth quintile received an average of \$4,026 per pupil. Overall, State aid through Levels 1, 2 and 3 of the MFP averaged \$4,495 per pupil.

TABLE C-2						
AVERAGE PER PUPIL AMOUNTS FOR MINIMUM FOUNDATION PROGRAM (MFP) FUNDING						
BASED ON FY 2005-06 REVENUES INCLUDED IN THE FY 2007-08 MFP BUDGET LETTER						
	State Average	Lowest Quintile	Second Quintile	Third Quintile	Fourth Quintile	Highest Quintile
MFP Level 1	\$3,457	\$4,213	\$3,799	\$3,349	\$3,143	\$2,779
MFP Levels 1, 2 and 3	\$4,495	\$5,207	\$4,768	\$4,409	\$4,075	\$4,026

TABLE C-1
AVERAGE PER PUPIL AMOUNTS FOR SELECTED SCHOOL FINANCE
REVENUE AND EXPENDITURE VARIABLES IN 2005-2006 BY 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
QUINTILE												
NO. OF DISTRICTS	68		24		15		9		9		11	
LOCAL DEDUCTION ²	\$1,866		\$898		\$1,280		\$1,613		\$1,962		\$3,602	
<i>Jan. 9, 2006 Elementary/Secondary Membership</i>												
REVENUE												
TOTAL LOCAL	\$3,965	38.7%	\$2,102	25.2%	\$2,576	30.3%	\$3,735	40.4%	\$4,343	42.3%	\$7,104	47.5%
PROPERTY	\$1,367		\$595		\$812		\$1,630		\$1,293		\$2,554	
NON- DEBT	\$1,075		\$396		\$507		\$1,303		\$921		\$2,303	
DEBT	\$291		\$198		\$305		\$327		\$371		\$252	
SALES	\$2,226		\$1,190		\$1,472		\$1,680		\$2,716		\$4,044	
NON-DEBT	\$2,158		\$1,168		\$1,422		\$1,674		\$2,649		\$3,851	
DEBT	\$68		\$23		\$50		\$5		\$67		\$193	
TOTAL STATE	\$4,340	42.3%	\$4,806	57.7%	\$4,452	52.3%	\$4,140	44.8%	\$4,002	38.9%	\$4,312	28.8%
TOTAL FEDERAL	\$1,947	19.0%	\$1,424	17.1%	\$1,478	17.4%	\$1,365	14.8%	\$1,934	18.8%	\$3,537	23.7%
TOTAL REVENUES	\$10,253	100.0%	\$8,331	100.0%	\$8,506	100.0%	\$9,240	100.0%	\$10,279	100.0%	\$14,953	100.0%
EQUIVALENT TAX RATES³												
PROPERTY	41.03M		38.02M		36.88M		59.69M		41.66M		35.80M	
NON-DEBT	32.28M		25.33M		23.01M		47.71M		29.69M		32.28M	
DEBT	8.75M		12.68M		13.87M		11.98M		11.97M		3.53M	
SALES ⁴	1.96%		2.22%		1.89%		1.70%		2.04%		1.98%	
NON-DEBT	1.90%		2.17%		1.83%		1.69%		1.99%		1.89%	
DEBT	0.06%		0.04%		0.06%		0.01%		0.05%		0.09%	
EXPENDITURES												
INSTRUCTIONAL												
CLASSROOM INSTRUCTION	\$4,981	53.6%	\$4,451	55.9%	\$4,632	56.1%	\$4,764	53.3%	\$5,141	56.7%	\$5,918	48.0%
<i>Classroom Teacher Salary⁵</i>	\$2,945	31.7%	\$2,661	33.4%	\$2,780	33.7%	\$2,881	32.2%	\$3,104	34.3%	\$3,288	26.7%
PUPIL SUPPORT	\$346	3.7%	\$294	3.7%	\$288	3.5%	\$343	3.8%	\$361	4.0%	\$443	3.6%
INSTRUCTIONAL STAFF SERVICES	\$424	4.6%	\$366	4.6%	\$385	4.7%	\$454	5.1%	\$440	4.9%	\$477	3.9%
TOTAL INSTRUCTION	\$5,751	61.9%	\$5,111	64.2%	\$5,305	64.3%	\$5,561	62.2%	\$5,942	65.6%	\$6,838	55.4%
SUPPORT												
GENERAL ADMINISTRATION	\$201	2.2%	\$157	2.0%	\$147	1.8%	\$133	1.5%	\$145	1.6%	\$429	3.5%
SCHOOL ADMINISTRATION	\$436	4.7%	\$398	5.0%	\$390	4.7%	\$437	4.9%	\$417	4.6%	\$544	4.4%
BUSINESS SERVICES	\$139	1.5%	\$95	1.2%	\$67	0.8%	\$87	1.0%	\$79	0.9%	\$371	3.0%
MAINTENANCE & OPERATIONS	\$971	10.4%	\$647	8.1%	\$733	8.9%	\$835	9.3%	\$882	9.7%	\$1,777	14.4%
STUDENT TRANSPORTATION	\$498	5.4%	\$498	6.3%	\$464	5.6%	\$464	5.2%	\$500	5.5%	\$562	4.6%
CENTRAL SERVICES	\$94	1.0%	\$57	0.7%	\$65	0.8%	\$108	1.2%	\$91	1.0%	\$154	1.2%
FOOD/OTHER SERVICES	\$503	5.4%	\$518	6.5%	\$541	6.6%	\$469	5.2%	\$462	5.1%	\$530	4.3%
TOTAL SUPPORT	\$2,843	30.6%	\$2,370	29.8%	\$2,408	29.2%	\$2,533	28.3%	\$2,575	28.4%	\$4,367	35.4%
FACILITY ACQUISITION & CONSTRUCTION SERVICES	\$541	5.8%	\$347	4.4%	\$411	5.0%	\$740	8.3%	\$367	4.1%	\$876	7.1%
TOTAL EXPENDITURES	\$9,135	98.3%	\$7,828	98.3%	\$8,124	98.4%	\$8,834	98.8%	\$8,884	98.1%	\$12,081	97.9%
INTEREST ON DEBT	\$161	1.7%	\$134	1.7%	\$130	1.6%	\$106	1.2%	\$176	1.9%	\$256	2.1%
TOTAL EXPENDITURES AND INTEREST ON DEBT	\$9,296	100.0%	\$7,962	100.0%	\$8,254	100.0%	\$8,940	100.0%	\$9,060	100.0%	\$12,337	100.0%

NOTES:

¹ Quintiles are derived by ranking districts from low to high according to each district's Local Deduction per the 2007-2008 MFP Budget Letter. The FY 2007-08 MFP Budget Letter includes the FY 2005-06 Local Revenues as the basis of the Local Contribution for Level 1 Costs.

FY 2005-06 Quintile Data for Revenues and Expenditures are skewed due to the effects of Hurricanes Katrina and Rita.

² Local Deduction reflects the Local Contribution of Level 1 costs per the FY 2007-08 MFP Budget Letter.

³ FY 2005-06 Sales Tax Rates and Property Tax Millages per 2007-2008 MFP Budget Letter, Table 7.

⁴ Sales Tax Rate rounded

⁵ 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 January 9, 2006.

In FY 2005-06, the statewide equivalent millage rate, which is calculated based upon net assessed property values of the local district, averaged 41.03. Districts in the lowest wealth quintile had an average of 38.02 mills, including debt that generated an average of \$595 per pupil in property revenues. Highest wealth quintile districts averaged 35.80 mills (including debt), which generated an average per pupil amount of \$2,554. 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 2005-06. Districts in the lowest wealth quintile had an average rate of 2.22%, which generated an average of \$1,190 per pupil, while districts in the highest wealth quintile had an average sales tax rate of 1.98%, which generated an average of \$4,044 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 55.9% in the lowest quintile, 56.1% in the second quintile, 53.3% in the third quintile, 56.7% in the fourth quintile, and 48.0% in the highest quintile. The State average classroom expenditure was 53.6% in FY 2005-06.

School Districts by Wealth Quintile
Based on FY 2005-2006 Local Deduction Calculation

	LOWEST	SECOND	THIRD	FOURTH	HIGHEST
	ACADIA ALLEN ASSUMPTION AVOYELLES CALDWELL CATAHOULA CONCORDIA EAST CARROLL EVANGELINE FRANKLIN GRANT LASALLE LIVINGSTON MADISON OUACHITA RED RIVER RICHLAND SABINE ST. HELENA ST. MARTIN VERNON WASHINGTON WEST CARROLL CITY OF BAKER	BEAUREGARD CLAIBORNE EAST FELICIANA IBERIA JEFFERSON DAVIS MOREHOUSE NATCHITOCHE RAPIDES ST. LANDRY ST. MARY TANGIPAHOA TENSAS UNION WEBSTER WINN	ASCENSION BOSSIER CADDO DESOTO LAFOURCHE LINCOLN VERMILION CITY OF BOGALUSA ZACHARY COMMUNITY	BIENVILLE CALCASIEU JACKSON LAFAYETTE ST. JOHN THE BAPTIST ST. TAMMANY TERREBONNE WEST BATON ROUGE CITY OF MONROE	CAMERON EAST BATON ROUGE IBERVILLE JEFFERSON ORLEANS PLAQUEMINES POINTE COUPEE ST. BERNARD ST. CHARLES ST. JAMES WEST FELICIANA
Total	24	15	9	9	11

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 Deduction (per the applicable Minimum Foundation Program, MFP Budget Letter), where each quintile contains approximately 20% of the January 9, 2006, Elementary/Secondary student membership.

SEVENTY PERCENT INSTRUCTIONAL EXPENDITURE REQUIREMENT

Seventy Percent Instructional Expenditure Requirement

(Information based on latest available data – FY2005/2006)

The Seventy Percent Instructional Expenditure Requirement, as stated in SCR 125, Section VIII.B, of the 2005 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 the Annual Financial Report (AFR) is used to calculate the percentage of funds expended on instruction according to the established definition. Twenty-two of the sixty-eight school districts did not meet the 70% Instructional Expenditure Requirement for FY 2005-06. These districts are Assumption, Avoyelles, Caldwell, Cameron, East Baton Rouge, East Carroll, Grant, Iberville, Jackson, Madison, Orleans, Plaquemines, Pointe Coupee, St. Bernard, St. Helena, Tensas, Union, Vermilion, West Feliciana, City of Bogalusa, Zachary Community, and City of Baker. Twelve of the twenty-two districts in noncompliance with this requirement were also in noncompliance in FY 2004-05. Cameron was the lowest percentage of the fourteen districts with 48.09%; the highest percentage was for City of Bogalusa with 69.48%.

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.) In FY 2005-06 many districts had uncharacteristically large operational costs due to the effects of Hurricanes Katrina and Rita. Debris clean-up, transportation of displaced students, and rebuilding of infrastructure in the heavily affected districts are just a few of the unexpected operational costs that districts faced in FY 2005-06. Obstacles facing the non-hurricane affected districts 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 (2001-02 compared to 2005-06).

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 2005-2006 (General Funds)						Seventy Percent Instructional Requirement 2001-2002 through 2005-2006					Instructional Expenditures per 70% Definition 2001-2002 and 2005-2006			
		Jan. 9, 2006 Elementary/ Secondary Membership	Instructional 2005-2006	Support 2005-2006	Grand Total (Instructional plus Support)	Per Pupil Grand Total	Percent Instructional	70% 2001-2002	70% 2002-2003	70% 2003-2004	70% 2004-2005	70% 2005-2006	Instructional 2001-2002	Instructional 2005-2006	Absolute Change	Percent Change
1	Acadia Parish	9,545	\$35,402,605	\$14,767,768	\$50,170,373	\$5,256	70.56%	74.60%	73.95%	72.69%	70.83%	70.56%	\$33,427,134	\$35,402,605	\$1,975,471	5.91%
2	Allen Parish	4,377	\$22,895,382	\$7,552,011	\$30,447,393	\$6,956	75.20%	71.89%	70.72%	69.68%	73.77%	75.20%	\$16,527,031	\$22,895,382	\$6,368,351	38.53%
3	Ascension Parish	17,944	\$89,392,305	\$30,599,256	\$119,991,561	\$6,687	74.50%	75.91%	75.46%	75.32%	74.03%	74.50%	\$66,254,750	\$89,392,305	\$23,137,555	34.92%
4	Assumption Parish	4,368	\$18,697,686	\$8,713,396	\$27,411,082	\$6,275	68.21%	70.85%	71.61%	70.46%	70.02%	68.21%	\$18,375,390	\$18,697,686	\$322,296	1.75%
5	Avoyelles Parish	6,439	\$19,846,778	\$9,169,548	\$29,016,326	\$4,506	68.40%	74.80%	72.75%	72.97%	71.82%	68.40%	\$23,195,813	\$19,846,778	(\$3,349,035)	-14.44%
6	Beauregard Parish	6,163	\$28,929,407	\$11,899,690	\$40,829,097	\$6,625	70.85%	71.53%	71.43%	70.84%	71.16%	70.85%	\$22,631,276	\$28,929,407	\$6,298,131	27.83%
7	Bienville Parish	2,427	\$12,411,836	\$5,312,905	\$17,724,741	\$7,303	70.03%	73.45%	73.07%	72.17%	71.28%	70.03%	\$9,885,727	\$12,411,836	\$2,526,109	25.55%
8	Bossier Parish	19,202	\$91,074,020	\$36,231,328	\$127,305,348	\$6,630	71.54%	73.13%	73.67%	73.06%	71.60%	71.54%	\$72,021,963	\$91,074,020	\$19,052,057	26.45%
9	Caddo Parish	43,935	\$210,391,238	\$87,604,316	\$297,995,554	\$6,783	70.60%	74.16%	73.44%	72.17%	71.79%	70.60%	\$199,604,987	\$210,391,238	\$10,786,251	5.40%
10	Calcasieu Parish	31,877	\$151,123,223	\$57,637,522	\$208,760,745	\$6,549	72.39%	74.53%	73.50%	72.41%	72.49%	72.39%	\$126,211,501	\$151,123,223	\$24,911,722	19.74%
11	Caldwell Parish	1,856	\$6,719,214	\$2,985,429	\$9,704,643	\$5,229	69.24%	71.97%	71.01%	70.86%	70.30%	69.24%	\$5,819,643	\$6,719,214	\$899,571	15.46%
12	Cameron Parish	1,442	\$11,113,539	\$11,998,057	\$23,111,596	\$16,027	48.09%	67.91%	67.65%	68.86%	68.91%	48.09%	\$9,505,190	\$11,113,539	\$1,608,349	16.92%
13	Catahoula Parish	1,815	\$7,309,122	\$3,202,703	\$10,511,825	\$5,792	69.53%	69.53%	68.19%	68.22%	69.25%	69.53%	\$6,813,592	\$7,309,122	\$495,530	7.27%
14	Claiborne Parish	2,683	\$14,124,899	\$4,828,724	\$18,953,623	\$7,064	74.52%	74.88%	75.52%	76.03%	74.88%	74.52%	\$11,476,197	\$14,124,899	\$2,648,702	23.08%
15	Concordia Parish	4,141	\$17,488,894	\$6,135,784	\$23,624,678	\$5,705	74.03%	76.51%	75.17%	75.35%	74.63%	74.03%	\$14,773,577	\$17,488,894	\$2,715,317	18.38%
16	DeSoto Parish	4,968	\$25,592,094	\$10,077,208	\$35,669,302	\$7,180	71.75%	73.32%	72.56%	73.16%	72.16%	71.75%	\$22,698,547	\$25,592,094	\$2,893,547	12.75%
17	E. Baton Rouge Parish	49,945	\$209,361,397	\$98,294,077	\$307,655,474	\$6,160	68.05%	70.37%	68.43%	66.83%	67.87%	68.05%	\$203,402,145	\$209,361,397	\$5,959,252	2.93%
18	East Carroll Parish	1,549	\$6,258,392	\$3,699,150	\$9,957,542	\$6,428	62.85%	70.61%	69.57%	69.10%	66.70%	62.85%	\$6,582,474	\$6,258,392	(\$324,082)	-4.92%
19	East Feliciana Parish	2,432	\$11,692,066	\$4,732,974	\$16,425,040	\$6,754	71.18%	72.50%	72.00%	71.04%	70.03%	71.18%	\$10,489,535	\$11,692,066	\$1,202,531	11.46%
20	Evangeline Parish	6,142	\$27,703,092	\$9,760,440	\$37,463,532	\$6,100	73.95%	74.49%	75.26%	75.77%	73.83%	73.95%	\$21,085,890	\$27,703,092	\$6,617,202	31.38%
21	Franklin Parish	3,451	\$12,914,200	\$5,652,156	\$18,566,356	\$5,380	69.56%	75.28%	74.29%	72.63%	71.39%	69.56%	\$14,616,995	\$12,914,200	(\$1,702,795)	-11.65%
22	Grant Parish	3,609	\$13,636,356	\$6,234,813	\$19,871,169	\$5,506	68.62%	71.61%	70.21%	70.26%	70.02%	68.62%	\$12,311,459	\$13,636,356	\$1,324,897	10.76%
23	Iberia Parish	14,142	\$62,385,753	\$21,570,127	\$83,955,880	\$5,937	74.31%	75.39%	75.13%	74.59%	74.68%	74.31%	\$58,239,575	\$62,385,753	\$4,146,178	7.12%
24	Iberville Parish	4,410	\$19,222,242	\$10,525,249	\$29,747,491	\$6,745	64.62%	74.33%	65.53%	63.63%	66.67%	64.62%	\$19,799,659	\$19,222,242	(\$577,417)	-2.92%
25	Jackson Parish	2,201	\$14,050,264	\$6,901,764	\$20,952,028	\$9,519	67.06%	69.71%	69.13%	67.63%	67.59%	67.06%	\$11,574,689	\$14,050,264	\$2,475,575	21.39%
26	Jefferson Parish	41,625	\$218,983,495	\$91,884,643	\$310,868,138	\$7,468	70.44%	72.38%	71.73%	71.48%	71.72%	70.44%	\$199,960,387	\$218,983,495	\$19,023,108	9.51%
27	Jefferson Davis Parish	5,856	\$29,021,204	\$11,749,712	\$40,770,916	\$6,962	71.18%	73.01%	73.14%	73.05%	73.27%	71.18%	\$23,179,402	\$29,021,204	\$5,841,802	25.20%
28	Lafayette Parish	30,731	\$129,199,125	\$51,911,229	\$181,110,354	\$5,893	71.34%	77.38%	76.89%	73.67%	72.47%	71.34%	\$116,381,847	\$129,199,125	\$12,817,278	11.01%
29	Lafourche Parish	14,515	\$67,737,706	\$24,475,573	\$92,213,279	\$6,353	73.46%	75.55%	76.17%	75.65%	75.47%	73.46%	\$61,949,991	\$67,737,706	\$5,787,715	9.34%
30	LaSalle Parish	2,740	\$11,931,844	\$5,070,514	\$17,002,358	\$6,205	70.18%	72.87%	71.89%	71.54%	71.89%	70.18%	\$10,628,903	\$11,931,844	\$1,302,941	12.26%
31	Lincoln Parish	6,829	\$25,725,126	\$8,470,384	\$34,195,510	\$5,007	75.23%	76.59%	76.22%	76.19%	76.21%	75.23%	\$22,818,563	\$25,725,126	\$2,906,563	12.74%
32	Livingston Parish	22,384	\$98,177,273	\$29,813,464	\$127,990,737	\$5,718	76.71%	77.24%	77.16%	76.60%	76.51%	76.71%	\$70,950,893	\$98,177,273	\$27,226,380	38.37%
33	Madison Parish	2,290	\$8,868,923	\$3,993,452	\$12,862,375	\$5,617	68.95%	72.11%	69.58%	72.24%	71.64%	68.95%	\$8,495,273	\$8,868,923	\$373,650	4.40%
34	Morehouse Parish	5,056	\$24,526,922	\$9,103,830	\$33,630,752	\$6,652	72.93%	71.99%	71.09%	72.08%	72.42%	72.93%	\$18,447,671	\$24,526,922	\$6,079,251	32.95%
35	Natchitoches Parish	7,001	\$28,735,964	\$11,297,655	\$40,033,619	\$5,718	71.78%	72.91%	71.34%	70.87%	71.26%	71.78%	\$25,763,660	\$28,735,964	\$2,972,304	11.54%
36	Orleans Parish	5,874	\$64,574,086	\$50,181,181	\$114,755,267	\$19,536	56.27%	70.45%	70.32%	70.48%	67.94%	56.27%	\$266,746,026	\$64,574,086	(\$202,171,940)	-75.79%

L E A	District	"Seventy Percent" Instructional Evaluation By District For Fiscal Year 2005-2006 (General Funds)					Seventy Percent Instructional Requirement 2001-2002 through 2005-2006					Instructional Expenditures per 70% Definition 2001-2002 and 2005-2006				
		Jan. 9, 2006 Elementary/ Secondary Membership	Instructional 2005-2006	Support 2005-2006	Grand Total (Instructional plus Support)	Per Pupil Grand Total	Percent Instructional	70% 2001-2002	70% 2002-2003	70% 2003-2004	70% 2004-2005	70% 2005-2006	Instructional 2001-2002	Instructional 2005-2006	Absolute Change	Percent Change
37	Ouachita Parish	18,646	\$80,338,869	\$35,131,397	\$115,470,266	\$6,193	69.58%	74.36%	72.62%	71.81%	70.21%	69.58%	\$71,533,744	\$80,338,869	\$8,805,125	12.31%
38	Plaquemines Parish	2,944	\$18,076,734	\$14,387,989	\$32,464,723	\$11,027	55.68%	65.52%	64.06%	64.29%	60.22%	55.68%	\$20,729,320	\$18,076,734	(\$2,652,586)	-12.80%
39	Pointe Coupee Parish	3,028	\$13,180,140	\$6,962,149	\$20,142,289	\$6,652	65.44%	69.89%	70.75%	69.93%	66.81%	65.44%	\$13,039,080	\$13,180,140	\$141,060	1.08%
40	Rapides Parish	23,976	\$102,642,242	\$29,178,204	\$131,820,446	\$5,498	77.87%	74.42%	73.89%	73.89%	77.50%	77.87%	\$89,847,360	\$102,642,242	\$12,794,882	14.24%
41	Red River Parish	1,537	\$6,657,839	\$2,819,702	\$9,477,541	\$6,166	70.25%	71.88%	68.98%	71.05%	70.60%	70.25%	\$6,727,557	\$6,657,839	(\$69,718)	-1.04%
42	Richland Parish	3,436	\$15,364,140	\$6,337,394	\$21,701,534	\$6,316	70.80%	73.10%	73.27%	72.74%	70.53%	70.80%	\$13,693,799	\$15,364,140	\$1,670,341	12.20%
43	Sabine Parish	4,325	\$16,289,811	\$6,612,139	\$22,901,950	\$5,295	71.13%	72.98%	72.13%	71.51%	71.33%	71.13%	\$15,037,943	\$16,289,811	\$1,251,868	8.32%
44	St. Bernard Parish	948	\$17,146,058	\$8,385,437	\$25,531,495	\$26,932	67.16%	74.99%	74.27%	73.55%	73.21%	67.16%	\$36,067,147	\$17,146,058	(\$18,921,089)	-52.46%
45	St. Charles Parish	9,858	\$63,801,652	\$26,510,493	\$90,312,145	\$9,161	70.65%	71.60%	71.85%	71.20%	71.95%	70.65%	\$51,330,086	\$63,801,652	\$12,471,566	24.30%
46	St. Helena Parish	1,485	\$4,376,967	\$2,575,008	\$6,951,975	\$4,681	62.96%	68.91%	62.83%	62.43%	62.51%	62.96%	\$4,920,332	\$4,376,967	(\$543,365)	-11.04%
47	St. James Parish	4,101	\$21,754,783	\$6,860,993	\$28,615,776	\$6,978	76.02%	75.46%	75.49%	76.98%	76.32%	76.02%	\$16,778,981	\$21,754,783	\$4,975,802	29.65%
48	St. John Parish	6,872	\$35,072,278	\$14,597,878	\$49,670,156	\$7,228	70.61%	72.30%	72.44%	71.56%	72.18%	70.61%	\$30,179,701	\$35,072,278	\$4,892,577	16.21%
49	St. Landry Parish	15,637	\$66,799,685	\$27,387,959	\$94,187,644	\$6,023	70.92%	74.07%	72.99%	74.51%	71.26%	70.92%	\$57,675,182	\$66,799,685	\$9,124,503	15.82%
50	St. Martin Parish	8,694	\$32,750,370	\$13,653,874	\$46,404,244	\$5,338	70.58%	73.11%	74.02%	70.39%	70.59%	70.58%	\$31,683,152	\$32,750,370	\$1,067,218	3.37%
51	St. Mary Parish	10,195	\$46,366,829	\$18,532,301	\$64,899,130	\$6,366	71.44%	72.53%	71.99%	71.64%	72.13%	71.44%	\$41,389,696	\$46,366,829	\$4,977,133	12.03%
52	St. Tammany Parish	34,408	\$194,106,774	\$72,435,897	\$266,542,671	\$7,747	72.82%	74.70%	74.23%	74.03%	73.80%	72.82%	\$149,197,894	\$194,106,774	\$44,908,880	30.10%
53	Tangipahoa Parish	19,214	\$73,001,930	\$23,429,079	\$96,431,009	\$5,019	75.70%	79.26%	78.17%	77.15%	75.69%	75.70%	\$62,886,200	\$73,001,930	\$10,115,730	16.09%
54	Tensas Parish	872	\$4,488,275	\$2,275,015	\$6,763,290	\$7,756	66.36%	66.30%	67.17%	67.69%	66.73%	66.36%	\$4,147,710	\$4,488,275	\$340,565	8.21%
55	Terrebonne Parish	19,061	\$88,606,355	\$28,898,047	\$117,504,402	\$6,165	75.41%	76.09%	75.28%	75.51%	74.99%	75.41%	\$79,464,376	\$88,606,355	\$9,141,979	11.50%
56	Union Parish	3,158	\$12,074,641	\$5,373,041	\$17,447,682	\$5,525	69.20%	72.09%	72.09%	72.17%	71.04%	69.20%	\$11,821,331	\$12,074,641	\$253,310	2.14%
57	Vermilion Parish	8,926	\$36,883,057	\$20,241,748	\$57,124,805	\$6,400	64.57%	73.32%	70.03%	70.69%	72.03%	64.57%	\$31,175,295	\$36,883,057	\$5,707,762	18.31%
58	Vernon Parish	9,744	\$46,494,871	\$19,365,188	\$65,860,059	\$6,759	70.60%	72.87%	73.03%	72.66%	71.29%	70.60%	\$39,578,929	\$46,494,871	\$6,915,942	17.47%
59	Washington Parish	4,896	\$23,850,438	\$9,057,550	\$32,907,988	\$6,721	72.48%	73.30%	72.75%	72.73%	72.70%	72.48%	\$19,026,581	\$23,850,438	\$4,823,857	25.35%
60	Webster Parish	7,501	\$31,128,884	\$9,923,426	\$41,052,310	\$5,473	75.83%	76.52%	75.95%	75.83%	76.32%	75.83%	\$26,390,458	\$31,128,884	\$4,738,426	17.96%
61	W. Baton Rouge Parish	3,643	\$15,917,864	\$6,770,219	\$22,688,083	\$6,228	70.16%	70.10%	67.99%	69.60%	69.95%	70.16%	\$15,337,377	\$15,917,864	\$580,487	3.78%
62	West Carroll Parish	2,302	\$9,607,164	\$4,043,937	\$13,651,101	\$5,930	70.38%	73.65%	72.45%	71.26%	71.20%	70.38%	\$7,865,217	\$9,607,164	\$1,741,947	22.15%
63	West Feliciana Parish	2,508	\$13,867,834	\$6,294,273	\$20,162,107	\$8,039	68.78%	69.22%	70.44%	70.39%	70.15%	68.78%	\$11,536,145	\$13,867,834	\$2,331,689	20.21%
64	Winn Parish	2,772	\$12,591,233	\$5,433,893	\$18,025,126	\$6,503	69.85%	68.67%	70.28%	68.82%	67.58%	69.85%	\$8,681,563	\$12,591,233	\$3,909,670	45.03%
65	City of Monroe	9,211	\$29,239,940	\$11,816,585	\$41,056,525	\$4,457	71.22%	75.87%	72.59%	72.74%	73.12%	71.22%	\$40,978,665	\$29,239,940	(\$11,738,725)	-28.65%
66	City of Bogalusa	2,470	\$12,853,736	\$5,647,306	\$18,501,042	\$7,490	69.48%	71.04%	74.71%	71.16%	74.71%	69.48%	\$12,380,390	\$12,853,736	\$473,346	3.82%
67	Zachary Community	3,548	\$13,930,954	\$6,709,981	\$20,640,935	\$5,818	67.49%	N/A	N/A	59.76%	68.00%	67.49%	\$0	\$13,930,954	\$13,930,954	N/A
68	City of Baker	2,433	\$8,307,613	\$3,963,250	\$12,270,863	\$5,044	67.70%	N/A	N/A	59.97%	63.99%	67.70%	\$0	\$8,307,613	\$8,307,613	N/A
State Totals		648,313	\$3,014,787,632	\$1,235,649,384	\$4,250,437,016	\$6,556	70.93%	72.63%	73.43%	72.76%	72.13%	71.78%	\$2,863,748,566	\$3,014,787,632	\$151,039,066	5.27%

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)

LEONARD ALCORN
PRESIDENT

EARL T. MARTINEZ
SUPERINTENDENT

LAWRENCE HOWELL
VICE-PRESIDENT

ASSUMPTION PARISH SCHOOL BOARD

"Celebrating 130 Years of Educating Assumption Parish"

4901 HIGHWAY 308
NAPOLEONVILLE, LOUISIANA 70390

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ANDREA BARRAS
JOHN BECK
DORIS DUGAS
LAWRENCE HOWELL

PHONE: (985) 369-7251 • FAX: (985) 369-2530
Website: <http://www.assumption.k12.la.us>

Business Services Department
emartinez@assumption.k12.la.us

ELECTA FLETCHER MICKENS
RAY NICHOLAS
JESSICA OURSO
LEE MEYER

April 18, 2008

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APR 21 2008

DIVISION OF
EDUCATION FINANCE

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

Dear Ms. Stevens:

In response to communication from Ms. Beth Scioneaux, Deputy Superintendent for Management and Finance, dated April 1, 2008, please be advised of the following:

- o Fiscal year 2005-2006 was the second year in a row that the district had to implement a reduction-in-force. During this process, 38.5 positions were eliminated in the following categories – 21.5 professional certificated staff members and 17 support workers. This reduced the general fund expenditures by approximately \$944,000.
- o In 2005-2006, the Board incurred approximately \$300,000 in expenditures related to Hurricanes Katrina and Rita. The two most significant areas where expenditures increased were transportation costs and building repairs and leasing. The Board sent several buses on several trips to transport evacuees from Metairie to Thibodaux. While the Board did not suffer major damages, there were about \$200,000 in building repairs and debris removal. The leasing of additional classroom facilities in one primary school amounted to approximately \$70,000.
- o In 2005-2006, the Board implemented a new fiscal accounting software package. During this conversion, the fiscal department of the Board was forced to analyze how certain things were recorded and reported. As a result, several items may have been transferred between the various function codes. There were no instances where prior reporting would have inflated the results of the 70% minimum requirement in order to keep the district in compliance with the instructional expenditures requirement.

"An Equal Opportunity Employer"

The Assumption Parish School Board does not discriminate on the basis of race, color, national origin, sex, age, or disability in any of its programs, activities, admission, or employment practices as required by Title VI, Title IX, Section 504, and Title II.

STEVENS, p. 2
April 18, 2008

- ∂ As a result of the fiscal conservation measures implemented by the Board, the general fund of the board has grown to a comfortable level of approximately \$14M. This will give the Board a better sense of security and fiscal well-being as compared to the estimated fund balance of \$200K approximately five (5) years ago. For being willing to make the tough decisions, this local board is to be commended for a job well done.
- ∂ In 2007-2008, the board gave significant increases to the professional teaching staff of the district. Teachers with a master's degree and higher earn a salary that ranks them within the top 5 districts in the state. Teachers received salary increases ranging from 14% - 27% or \$5,235 - \$10,667.
- ∂ In 2007-2008, the local board had to pick up the cost of several federal positions as the federal dollars were not enough to cover the cost of the salary increases for teachers and paraprofessionals. With the advent of a new indirect cost formula, it can be expected that it may negatively impact the districts. It is also anticipated that some of the cost currently being paid by the federal programs will no longer be an "allowable" cost to the federal programs thereby requiring the general fund to pick them up. Most of these costs would not be associated with instruction and would serve to make it appear as though the district were not meeting its 70% requirement.

There are several additional issues looming on the horizon for the board that could potentially impact its ability to continue to meet the 70% requirement. Those are:

1. Age and condition of the infrastructure

- While the Board has been able to increase its fund balance to the level mentioned above, there is a definite need to place a lot of those dollars into maintaining the facilities of the district.
- A capital projects fund could be created which would enable the district to transfer a lot of its non-instructional expenditures out of the general fund budget but this is only a shell game. At the end of the day the same amount of recurring revenues would be allocated to the classroom but it would appear as though the district were spending a larger percentage of its dollars in the instructional setting.
- There is a facilities needs assessment underway in the district to determine the cost of upgrading and expanding the facilities. This comes with a cost that does not help the district to meet its 70% requirement.

STEVENS, p3.
April 18, 2008

- If the board were to put a proposition on the ballot for additional taxes, there are a couple of things that are causes for concern as to the ability to get a favorable response from the taxpayers.
 - 2008 is a reassessment year.
 - Board tried a few years ago to put a new operational tax on the rolls which was defeated because local taxpayers felt the local assessments were not fair.
- 2. Fuel costs
 - Board allocated an additional \$97K to bus drivers to assist with maintenance / fuel costs. This amount is quantifiable from the beginning of the year.
 - In addition to this amount, the board gives a fuel adjustment to bus drivers on a monthly basis. This amount fluctuates based upon bi-monthly fuel surveys conducted.
- 3. Insurance
 - Increase in property insurance rates and higher self-insured retention rates to be able to afford some level of coverage are cause for concern in most if not all districts.
- 4. GASB 45
 - Actuarial report done at a cost of \$10,000.
 - Board will have to decide if they want to fund the unfunded accrued liability that goes along with this report.
- 5. IRS 403(b) rules and regulation changes
 - In order to be in compliance with this change, this board has hired a consultant to assist with selecting a third party administrator (TPA) to manage compliance issues associated with these changes. The cost of the consultant was \$2,000. The estimated cost of the TPA is \$35,000 annually.

While these figures may not seem like a lot, in a district our size, it does not take much to tip the scales so that the 70% minimum is not met.

STEVENS, p.4
April 18, 2008

One other source of concern is the continued decline in student population experienced by the district.

With any comments or requests for additional information, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "Earl T. Martinez". The signature is fluid and cursive, with a prominent initial "E" and a stylized "M".

Earl T. Martinez
Superintendent
Assumption Parish School District

cc: Malissa G. Boudreaux
Director of Business Services



Avoyelles Parish School Board

221 Tunica Drive West
Marksville, LA 71351

Dwayne Lemoine, Ph.D., Superintendent

Carlos A. Mayeux, Jr. President

Lizzy Ned, Vice-President

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Curriculum & Instruction

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Federal Programs

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Finance

PHONE:

Bunkie (318) 348-2994
Cottonport (318) 876-3391
Marksville (318) 253-6982

FAX: (318) 253-9880
FAX: (318) 253-5178

April 22, 2008

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

Re: 70% Expenditure Requirement
2005-2006 AFR

Dear Ms. Scioneaux:

In response to your letter dated April 1, 2008, our district did not meet the 70% instructional requirement due to the fact that our system was reimbursed for hurricane-related expenditures during the 2005-06 fiscal year. This was conveyed to your staff upon our completion of the 2005-06 AFR. As you are aware, many school systems were affected financially by the hurricanes of that year. The funding and related expenditures were handled in our general fund as well as special revenue funds, thereby decreasing local costs.

As you mentioned in your letter, our system met the 70% instructional requirement for the 2006-07 fiscal year. This occurred due to the fact that operations were normal, and our system has consistently met this requirement in the past. We strive to continue to meet this requirement in the future by using as many resources as possible for instruction.

Should you need additional information, please contact this office.

Sincerely,

Mary L. Bonnette, CPA
Finance Director

An Equal Opportunity Employer

cc: Dwayne Lemoine, Superintendent
Jaimie Lacombe, Grants Manager

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APR 24 2008

DIVISION OF
EDUCATION FINANCE



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

Dana Carpenter, Ph.D.
President
District 2

April 18, 2008

Pam Malveaux
Vice President
District 1

George Gallman
District 3

Elizabeth Scioneaux,
Deputy Superintendent for Management and Finance
Louisiana Department of Education
Division of Education Finance

Jane Freudenberger
District 4

Doris T. Alexander
District 5

P. O. Box 94064
Baton Rouge, LA 70804-9064

Administrative Staff

John C. Bowman, III
Superintendent

Dear Mrs. Scioneaux:

Ulysses Joseph, Director
Support Services

Iris Walker, Supervisor
Elementary & Secondary

Jan Ballard
Transportation

Urhonda Beckwith
School Nurse

Henry Belin
Child Nutrition

Rodney Coates
Human Resources

Alfred Douglas
Special Education

Barbara Parker, Ed.D.
Federal Programs

Everrett Parker
Technology

Allen Spears
School Relations

Sidney Stewart
Business Manager

Please accept this letter as an official explanation of non-compliance with the 70% expenditure requirement. In the prior fiscal years there were many discrepancies in the coding of expenditures. Various expenditures which were for instructional use, were incorrectly classified as administrative or technology. As part of corrective action, employees have been trained on coding expenditures according to instructions and procedures outlined in the Louisiana Accounting and Uniform Governmental Handbook. These expenditures are also reviewed by a budgetary accountant to ensure proper coding.

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

Sincerely,

John C. Bowman, III, Superintendent
City of Baker Schools

JCB:ss

John Garrett, President

Caldwell Parish School Board

John R. Sartin, Superintendent

Carolyn Cornwell Ward 1
Russell Flint Ward 2
Mark May Ward 3
Baron Glass Ward 4

P.O. Box 1019
Columbia, Louisiana 71418
Ph. (318) 649-2689 Fax (318) 649-0636

C.R. Martin Ward 5
John Garrett Ward 6
Hershel Volentine Ward 7

April 3, 2008

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

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DIVISION OF
EDUCATION FINANCE

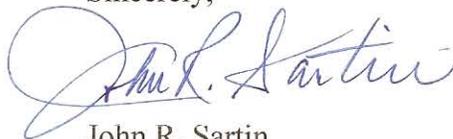
Re: 70% Requirement

Dear Ms. Stevens:

The Caldwell Parish School Board failed to meet the 70% Expenditure Requirement for fiscal year 2005-06. Our instructional expenditures increased for the year by 5%, but our support expenditures increased by 12%. This was due mainly to an increase in property, liability and vehicle insurance and an increase in fuel and electricity expenses. We met the requirement for fiscal year 2006-07.

We are monitoring our expenditures for instructional purposes closely with our approved General Fund budget to ensure that the seventy percent (70%) requirement is met in the future.

Sincerely,



John R. Sartin
Superintendent
Caldwell Parish School Board

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APR 07 2008

DIVISION OF
EDUCATION FINANCE

Cameron Parish School Board

*Mrs. Marsha Trahan, Dist. 1 Dwayne Sanner, Dist. 2, President R. Scott Nunez, Dist. 3
Ms. Dot Theriot, Dist. 4 Loston McEvers, Dist. 5 Marvin Trahan, Dist. 6 Mrs. Karen Nunez, Dist 7*

Stephanie Rodrigue, Superintendent

*P.O. Box 1548, Cameron, LA 70631-1548
1027 Hwy 384 Lake Charles LA 70607
Phone 337.905.5784 Fax 337.905.5097*

April 23, 2008

Elizabeth Scioneaux
Deputy Superintendent
for Management and Finance
Louisiana Department of Education
Claiborne Building, Office 5-250
1201 North Third Street
Baton Rouge, LA 70802

Dear Deputy Superintendent Scioneaux,

In 2005-2006, Cameron Parish School Board did not meet the 70% Local General Fund Required Instructional Expenditure pursuant to the Minimum Foundation Program 2005-2006 Handbook.

The Hurricane Rita event of September 24, 2005 significantly impacted our assets which then impacted our expenditures. With the loss of 4 schools for the duration of that school year, we educated all students through a 2½ extended day format in our only two remaining buildings. Space was a huge issue and we could not replace all that we lost at that time. The students and teachers shared textbooks and instructional materials for the remainder of the year. We also lost 26.22% of our student enrollment; however I am pleased that, as of April 23, 2008, we appear to have stabilized at 78.91% of our pre-Rita enrollment.

It appears that we are back on track, as we were in compliance in 2006-07; however, we have the populations of three schools remaining in one temporary setting with very limited space through at least the fall of 2010 when the consolidated preK-12 school is projected to be completed. Just as a small example, in the temporary buildings, the Fire Marshall prohibits chemistry, science labs, welding and mechanical labs, as well as any culinary arts activities that produce any possibility of grease-laden vapor; therefore, we do expect to see our instructional costs increase significantly in 2010-2011 when these instructional settings again become reality.

Thank you for your consideration of our situation. If I can further explain, please call my cell at (337) 540-4623.

Sincerely,



Stephanie Rodrigue
Superintendent

Bogalusa City Schools

Ruth A. Horne, Superintendent

Mr. Michael Applewhite, President

Board Members

Mrs. Eleanor Duke

Mr. Paul D. Kates

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Mrs. Robin Simmons

Dr. Brad Williams

1705 Sullivan Drive

Bogalusa, Louisiana 70427

“Making a Difference for Children”

Telephone 985.281.2100

www.bogalusaschools.org

Fax 985.735.1358

April 23, 2008

Louisiana Department of Education
Division of Education Finance
Attn: Charlotte Stevens, Acting Director
P.O. Box 94064
Baton Rouge, Louisiana 70804-94064

Dear Mrs. Stevens:

Please accept this letter as an official explanation of non-compliance with the 70% Expenditure Requirement for the 2005-2006 school year. The Bogalusa City Schools District did not meet the Expenditure Requirement due to a decrease in enrollment.

The decrease in enrollment over the years caused the district to be severely overstaffed and the district was facing a deficit. To correct the overstaffing issue, the district had to put in place its Reduction in Force Policy, this led to a closure of three schools.

The Bogalusa City Schools District plans to dedicate the maximum amount of resources for instructional expenditures in order to provide our students with the best education possible.

If there is a need for any additional information, please feel free to call.

Sincerely,



Ruth A. Horne, Superintendent
Bogalusa City Schools.

An Equal Opportunity Employer



1050 South Foster Drive, Baton Rouge, LA 70806
P.O. Box 2950, Baton Rouge, LA 70821-2950
Phone (225) 922-5650 Fax (225) 928-4392

April 18, 2008

Louisiana Department of Education
Division of Education Finance
Attention: Charlotte Stevens, Acting Director
P.O. Box 94064
Baton Rouge, LA 70804-9064

RECEIVED
APR 22 2008
DIVISION OF
EDUCATION FINANCE

Re: 70% Local General Fund Required Instruction Expenditure

Dear Ms. Stevens:

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 school system general fund required instruction expenditures for the fiscal year 2006 – 2007:

- Non-instructional expenditures for court ordered desegregation costs continued.
- Non-instructional expenditures for retiree health insurance costs continue to increase.
- Non-instructional expenditures for retirement costs due to rates increasing from 18.4% to 19.6% for LSERS, while only decreasing from 15.9% to 15.8% for TRSL.
- Expenditures, particularly for school administration and central services, increased. 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 increased advertising costs, professional services, technology and health care costs.
- Operations and maintenance expenses increased due to rising cost of fuel and utilities as well as costs of repairs/maintenance due to aging facilities and rising construction-related costs since Katrina.
- Transportation costs increased with the rising vehicle fuel costs and replacements of buses.

For fiscal year 2007 – 2008, EBRPSS is facing some of these same issues as in fiscal year 2006 – 2007. However, the following should help EBRPSS achieve compliance by the 2007 – 2008 fiscal year and beyond:

- MFP provided for a \$2,375 pay raise for certificated staff, and effective 01-01-08, EBRPSS approved a \$2,205 pay raise for certificated staff.
- Reading and Curriculum Incentive started in 2005 – 2006 will continue for 2007 – 2008.
- Literacy Incentive was implemented in 2007 – 2008 and will be expanded in 2008 - 2009.
- Court ordered desegregation ended July 17, 2007 and related expenditures eliminated.
- Expansion of magnet programs in 2007 – 2008.
- Expansion of gifted and talented programs in 2007 - 2008 and proposed continued expansion in 2008 – 2009.
- Math incentive will be implemented in 2008 – 2009.
- Pre-K expansion will be implemented in 2008 – 2009. Overage program for middle school students will be expanded in 2008 - 2009.

Charlotte Stevens
April 18, 2008
Page Two

Student enrollment for 2005 – 2006 and 2006 – 2007 was 46,459 and 46,462, respectively. The enrollment has declined slightly for 2007 – 2008, mainly due to the pull-out of the Central Community School District. A more stable student population will favorably impact the 70% required spending in instruction in fiscal year 2007 – 2008.

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) 922-5650.

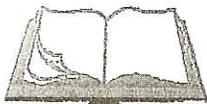
Sincerely,



Charlotte D. Placide
Superintendent of Schools

CDP/caf

cc Catherine Fletcher



EAST CARROLL PARISH SCHOOL BOARD

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

Office of Superintendent
Dr. Voleria Millikin

Glenn Dixon
President
District 9

April 22, 2008

Fannie Hawkins
District 6

Rolph Coleman
District 1

Harriet Bridges
District 2

Evangelia Fields
District 3

Gene Edmondson
Vice-President
District 4

Roger Shoemaker
District 5

Rev. Tommy McKeel
District 8

Georjean Jackson
District 7

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

Dear Ms. Stevens:

The East Carroll Parish School Board is aware that the 70% of the instructional requirement was not met for the 2005-2006 school year. Therefore, we offer the following explanation:

Loss of teachers to neighboring parishes and states for better pay, loss of teachers because of stricter guidelines for certification, (some teachers became proctors and aides), are factors that caused salaries and benefits to be reduced.

Other factors that contributed to the district not meeting the 70% requirement in 2005-2006 included rising gasoline prices, maintenance of the accounting software, hiring of a consultant (licensed CPA) and the yearly repayment of a \$1.8 million dollar loan that the district procured for the energy preservation project.

If further information is needed, please advise.

Sincerely,

Dr. Voleria Millikin, Superintendent
East Carroll Parish Schools

VM:tgt

"An Equal Opportunity Employer"

Central Office: (318) 559-2222 Media Center: (318) 559-2224 Special Education: (318) 559-3770 Fax: (318) 559-3866

Craig A. McCain
President

Sheila S. Jackson
Superintendent

A. D. Futrell
Vice-President

Grant Parish School Board

P.O. Box 208
COLFAX, LOUISIANA
71417-0208

April 21, 2008

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

RECEIVED
APR 24 2008
DIVISION OF
EDUCATION FINANCE

Dear Ms. Hurry:

I apologize for the delay in response to your request concerning the reason the Grant Parish School System did not meet the 70% Instructional Requirement for the 2005-2006 fiscal year. As reported on the District Responses to AFR Review, the Grant Parish School System had an increase in fuel cost which inadvertently affected many expenditure areas (i.e. utilities, fuel), surcharges for purchased and increased employer cost on benefits.

If additional information is needed, please contact me at (318) 627-3274.

Sincerely,


Sheila S. Jackson
Superintendent

SSJ/ei

C: Guenell Whitstine, Finance Director



Iberville Parish School Board

P. EDWARD CANCIENNE, JR., Ph.D.
*Superintendent
Secretary-Treasurer*

MELVIN LODGE
President

GLYNA M. KELLY
Vice-President

April 23, 2008

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

RECEIVED
APR 24 2008
DIVISION OF
EDUCATION FINANCE

Dear Ms. Stevens,

I am writing to you to explain why Iberville Parish School Board was out of compliance with the 70% expenditure requirement for the 2005-2006 fiscal year. Some of the reasons our school district did not meet the required percentage can be attributed to:

1. Excessive expenditures related to Hurricane Katrina and Hurricane Rita. FEMA did not reimburse at 100% of cost to replace/repair. Remaining expenditures became the responsibility of the district.
2. \$1.2 million Siemens' contract for HVAC work in the district.
3. Legal fees regarding Siemens' contract
4. All insurance expenditures increased for various reasons.
5. AFR and fiscal audit were not completed timely. AFR for 2005-2006 was not accurate, since it was submitted much early than the audit began.

We will 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 Ms. Jolain A. Landry, Chief Financial Officer, Iberville Parish School Board at 225-687-4341 ext 123.

Sincerely,

P. Edward Cancienne, Jr., PhD
Superintendent

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

MEMBERS

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Plaquemine, La.

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Plaquemine, La.

Brian S. Willis
Plaquemine, La.

Melvin Lodge
St. Gabriel, La.

David J. Daigle
Grosse Tete, La.

Paul B. Distefano
Plaquemine, La.

Dorothy R. Sansoni
Plaquemine, La.

Nancy T. Broussard
St. Gabriel, La.

Albertha D. Hasten
White Castle, La.

Glyna M. Kelley
Plaquemine, La.

Michael C. Barbee
Plaquemine, La.

Yolanda B. Laws
Plaquemine, La.

Freddie Molden, III
Bayou Goula, La.

Darlene M. Ourso
White Castle, La.

MEMBERS

**JACKSON PARISH
SCHOOL BOARD**

Wayne R. Alford, Superintendent
Harvey Robinson, President

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

April 16, 2008

Louisiana Department of Education
Division of Education Finance
ATTN: Charlotte Stevens, Acting Director
PO Box 94064
Baton Rouge LA 70804 9064

RECEIVED

APR 17 2008

**DIVISION OF
EDUCATION FINANCE**

Dear Ms. Stevens:

The Jackson Parish School District continued a loss of MFP Funds for the 2005-2006 school year as you are aware. The increased cost of retirement and health care also played another part in our failure to meet the 70% requirement. In 2005-2006 our monthly MFP monies were \$817,867.00. Our General Fund monthly payroll averaged \$813,023.32. The Jackson Parish School Board operates on Ad Valorem Taxes and Local Sales Tax Funds. The Superintendent and Business Manager continue to stress the importance of increasing funding for instruction and maintaining only an emergency funding for maintenance costs to the local school board. The local sales tax allocates 68% of one (1) cent collections to District Maintenance and 30% of one (1) cent collection to General Maintenance. This has been and continues to create a hardship for maintaining the 70% instructional requirement.

However, we are proud to say for 2008-2009 the Board has agreed to hold down maintenance equipment and repairs and purposes to offer a pay raise to the certificated and support staff. We will monitor expenditures at mid-term 2008-2009 to ensure that we will meet our 70% requirement.

Thank you for consideration in this matter.

Sincerely,


Wayne R. Alford
Superintendent
Jackson Parish Schools

WRA/sc

RECEIVED

APR 17 2008

**DIVISION OF
EDUCATION FINANCE**



Madison Parish School Board

Post Office Box 1620
Tallulah, Louisiana 71284-1620
(318) 574-3616

Board President:
Joe L. Walk
Superintendent:
Samuel Dixon

April 22, 2008

Louisiana Department of Education
Division of Education Finance
Attn: Charlotte Stevens, Acting Director
P. O. Box 94064
Baton Rouge, Louisiana 70804-9064

Dear Ms. Stevens:

This letter comes in reference your letter dated April 1, 2008. According to the letter, the Madison Parish School Board's failed to comply with the 70% Expenditure Requirement for the fiscal year end 2005-2006. During the fiscal year 2005-2006, the Madison Parish School District experience many changes. Due to those changes several factors could have adversely affect the districts ability to meet the 70% Expenditure Requirement.

- In August, 2005, the district experienced a change in leadership. Moreover, the incoming superintendent did not have any experience in the Louisiana educational system. Consequently, his awareness of this requirement may be questioned.
- Secondly, during the 2005-2006 fiscal year the school district consolidated two school within the district. The conversion resulted in one high school and one middle school. Thus causing some reduction in instructional staff.
- Thirdly, during the 2005-2006 school year, the Louisiana Department of Education requirements for Temporary Authority to Teach (TAT) certificates were changed. This change affected those individuals who did not have a standard teaching certificate which in turn caused the district to pay these individuals at a significantly lower rate than those with a standard teaching certificate.

In an effort to rectify noncompliance issues in the future, the finance department will review the budget periodically to ensure that the district is on target to meeting and/or exceeding the 70% expenditure requirement.

Please be assured that the district will make every effort to comply with this requirement and any other requirements as established by law, the Louisiana Department of Education and the Board of Elementary of Secondary Education.

If you have any questions or would like to discuss this matter further, please contact me by phone at 318.574.3616 or by email at Samuel.dixon@madisonpsb.org.

Sincerely,


Samuel Dixon
Superintendent of Schools



Orleans Parish School Board

3520 General DeGaulle Drive • Suite #5055 • New Orleans, Louisiana 70114
(504) 304-5660 office • (504) 309-2865 fax

Darryl C. Kilbert, Superintendent

April 14, 2008

Charlotte Stevens, Acting Director
Louisiana Department of Education
Division of Education Finance
P.O. Box 94064
Baton Rouge, Louisiana 70804-9064

RECEIVED
APR 16 2008
DIVISION OF
EDUCATION FINANCE

RE: RESPONSE to 70% EXPENDITURE REQUIREMENT IN TY 2005-2006

Dear Ms. Stevens:

This letter is written in response to Elizabeth Scioneaux's letter dated April 1, 2008, concerning Orleans Parish School Board's failure to meet the 70% Expenditure Requirement in FY 2005-2006. The administration of the Orleans Parish School Board understands the 70% Expenditure Requirement and fully intends to comply with it. However, fiscal year 2005-2006 was extraordinary for the reasons outlined below.

On August 29, 2005, Hurricane Katrina struck the New Orleans area causing widespread damage to the properties throughout the region. The School Board's schools, administrative building, warehouses and other structures, along with textbooks, instructional supplies, furniture, equipment, and vehicles, were severely damaged or destroyed by the hurricane. It is estimated that the total gross damage to the School Board's property could approximate \$900 million.

The Orleans Parish School Board's schools were unable to reopen immediately after the storm. In fact, it was not until late November 2005 that Benjamin Franklin Elementary was reopened and the remaining four schools were not reopened until spring 2006. Additionally, the majority of the employees of the Orleans Parish School Board were put on Disaster Leave effective as of the date of the storm and on March 24, 2006, approximately 8,000 of the Orleans Parish School Board's employees were terminated.

Hurricane Katrina caused an unusual reallocation of expenditures away from the instruction category to other expenditure categories as the School District endeavored to rebuild and reopen its schools.

A second significant factor impacting the instruction percentage was the decision to hire the consulting and restructuring firm of Alvarez and Marsal (A&M) to provide financial advice and an objective review of the School Board's financial controls, policies and procedures. Specifically, A&M was hired to assess the Orleans Parish School Board's existing financial condition and to implement effective financial systems, a restructured

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Page 2: Response to 70% Expenditure Requirement in FY 2005-2006

finance and accounting organization, and to develop policies and procedures that would improve the accuracy and timely compilation and presentation of financial information. These services included all of the changes made necessary by Hurricane Katrina. A&M's General Fund expenditures totaled in excess of \$14.0 million and were categorized as administrative expenditures.

Again, the administration of Orleans Parish School Board is fully aware of the 70% Expenditure Requirement and fully intends to comply with the rule.

If you need any additional information, please feel free to contact us.

Sincerely,


Darryl Kilbert
Superintendent

Attachment: 70% Expenditure Requirement (dated: April 1, 2008)

Plaquemines Parish School Board

Belle Chasse Office

April 17, 2008

RECEIVED
APR 21 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

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

EVA G. JONES
Superintendent

Dear Ms. Stevens:

MEMBERS:

MICHAEL WADE JILES, SR.
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

HELEN E. BARROIS
District 8

WILLIAM F. MERTZ
District 9

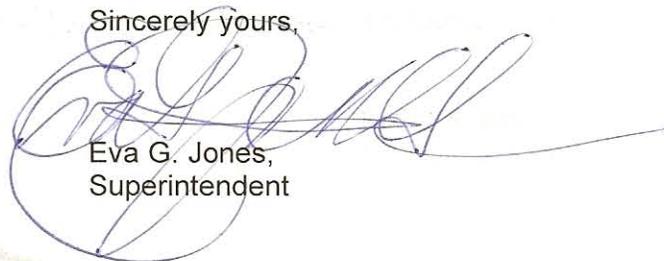
It is our intention every year to meet the 70% Instructional Expenditure Requirement and provide the best possible instruction to our students, but we have not been successful in reaching that goal. The Plaquemines Parish School Board has committed and will continue to provide for our students what is reasonably asked of them in anyway of local assistance or through a special millage when possible.

The uniqueness of our demographics must be considered a major cause for expenditures that deter us from meeting the 70% rule. As you know, our parish extends over 90 miles in length and is divided by the Mississippi River. 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 continue to expend over \$6,000 annually per student while receiving only \$2,500 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 2007 post Katrina scores were in the top 50%. We take a great deal of pride in our school system. We believe this speaks for itself.

Please be assured that we will continue to work very hard to always do the right thing and to provide a quality education to every student in our school system.

Sincerely yours,



Eva G. Jones,
Superintendent

AN EQUAL OPPORTUNITY AGENCY



Pointe Coupee Parish School Board

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



April 17, 2008

Mrs. Elizabeth (Beth) Scioneaux
Deputy Superintendent for Management and Finance
Louisiana Department of Education
P. O. Box 94064
Baton Rouge, LA 70804-9064

RE: 70-30 PERCENTAGE EXPENDITURE REQUIREMENTS

Dear Mrs. Scioneaux:

This correspondence is relevant to your letter pertaining to the 70-30 percentage expenditure requirements for local school boards.

With all do respect, we wish to offer the following narrative as an explanation for the Pointe Coupee Parish School Board's difficulty in meeting the 70-30 rule:

1. The Pointe Coupee Parish School Board has built one new school in fifty years. This circumstance is predicated by the fact that 41.8 percent of all students in the district attend private or parochial schools. Their parents almost overwhelmingly vote "NO" on taxes for support of public schools. A review of your MFP records will show that the Pointe Coupee Parish Public School board ranks in per-capita absolutely last amongst all parishes with regards to wealth factor verses taxes collected. This creates an undue heavy burden on the district to spend an unusual large dollar amount from the general fund in order to keep-up with skyrocketing maintenance and construction cost for aging facilities; this adds to the 70-30 imbalance.
2. Contributing greatly to the 70-30 imbalance was the financial meltdown of the district as a result of a large corporate tax dispute and subsequent decisions affecting the MFP in FY 03-04. As a result of no funds available for improvements and safety of buildings/grounds, a backlog of construction work was created. A resolution to this problem was just executed last year which finally freed up some funds to catch up on much needed maintenance. This was also a causative agent for the violation of the 70-30 rule.

"AN EQUAL OPPORTUNITY EMPLOYER"

Mrs. Beth Scioneaux
Page-2-
April 17, 2008

3. A debt service account (Q-ZAB Loan) is flowing through our general fund, and under normal circumstances this would be handled as a sinking fund and paid by an ad-valorem tax. The previous Administration (my predecessors) probably made these arrangements as they, too, could not pass taxes and this was the only financial avenue they had to repair leaky roofs. The problem is that this debt payment adversely affects us in the 70-30 rule.
4. It goes without saying that transportation costs have skyrocketed!
5. Hurricanes Katrina and Rita caused the Pointe Coupee Parish School Board's general fund to absorb costs associated with sheltering thousands of evacuees; many of these costs have yet to be repaid or even resolved!
6. Building and liability insurance has increased dramatically as a result of the hurricanes.
7. The School Board had a reduction in student count during some of the earlier years being questioned, thus reducing instructional revenue.
8. As described earlier in this correspondence, the School Board, because of severe financial difficulties, had to layoff teachers and para-professionals just to keep the doors open; which, reduced expenditures on the instructional side of the equation causing imbalance in the 70-30 rule.
9. Layoffs created by the reduction-in-force plan created an unusual amount of unemployment expense.
10. The costs associated with auditing our finances, since using the Professional Auditing Firm of Postlewaithe and Netterville, have quadrupled. This expense, too, was created by past financial debacles.
11. There has been a systematic increase in utilities for our system because of increasing fuel costs.
12. Portable buildings and associated costs (ramps, water, sewage, covered walkways, concrete walks) that are necessary to meet class size reduction requirements for federal grants are not considered as instructional costs; yet, at last count, we are approaching 50 of these units! Keep in mind that buildings are not built with Federal Program dollars that school systems receive.

Mrs. Beth Scioneaux
Page-3-
April 17, 2008

13. Pointe Coupee Parish Schools are located in a poor rural river parish district that does not have the financial luxury of large business contributions. Therefore, it is practically impossible to cover all of the costs associated with the 70-30 rule; as it is with other poor rural districts that do not have more operating capital through local taxes. Many of the problems associated with the difficulty in meeting the 70-30 rule can be attributed to this parish's residents not supporting public schools.
14. Please review the tabs in the attached booklet, paying particular attention to the highlighted information, revealing the key component of the district's unimaginable financial forecast for upkeep of buildings and the district. This document attests to the dyer financial straightts that we are facing with regard to future expenses pertaining to maintenance.

In closing, we can identify many other hidden expenses, of which we have no control, that can ultimately have an imbalance regarding the 70-30 equation. For example, we have a \$250,000.00 deductible on our workers' compensation policy, and just one of these claims alone can result in an imbalance pertaining to the best laid plans for compliance. We wish to express our sincerest thanks to you and your staff for your invaluable assistance and understanding as we continue to try to perform the task of educating the masses in the parish of Pointe Coupee. As always, should you or your staff have any further questions, please do not hesitate to contact my office at 225.638.8674.

Sincerely,



Daniel R. Rawls, Ph.D.
Superintendent

DR/to

Attachment (booklet)



ST. BERNARD PARISH SCHOOL BOARD

April 15, 2008

RECEIVED
APR 22 2008
DIVISION OF
EDUCATION FINANCE

OFFICERS OF THE BOARD:

HUGH C. CRAFT, Ed.D.
PRESIDENT

CLIFFORD M. ENGLANDE
VICE-PRESIDENT

DORIS VOITIER
SUPERINTENDENT
SECRETARY-TREASURER

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

Dear Ms. Stevens:

MEMBERS:

HERMAN J. BONNETTE, SR.
WILLIAM H. EGAN
LYNETTE R. DiFATTA
SHARON A. HANZO
JOSEPH V. LONG, SR.
HUGH C. CRAFT, Ed.D.
DIANA B. DYSART
CLIFFORD M. ENGLANDE
HENDERSON LEWIS, JR., Ph.D.
PERRY M. NICOSIA
DONALD D. CAMPBELL

We are in receipt of correspondence from your office requesting an explanation for the district spending less than the required 70% of General Fund expenditures in instructional areas. On August 29, 2005, St. Bernard Parish suffered a direct hit from Hurricane Katrina. As a result of the storm, every structure in St. Bernard Parish suffered significant damage. This necessitated a total evacuation of the Parish. Several weeks following the storm residents were allowed to return to the Parish to begin rebuilding their lives. On November 14, 2005, classes resumed for all students in St. Bernard Parish in temporary classroom facilities located in the parking lot of Chalmette High School. Attendance on that day was approximately 334 students whereas our pre-storm enrollment was approximately 8,800 students. Gradually, over the course of the school year, enrollment increased to over 2,000 students. Consequently, the decrease in student enrollment resulted in a decreased need for instructional personnel as evidenced by the variances from prior year expenditure totals. While instructional expenditures decreased due to student enrollment, expenditures in non-instructional areas (General Admin., Maintenance, Business and Central Services) remained stable as the system focused on the task of rebuilding our school district. This decrease in instructional expenditures resulted in a ratio of instructional expenditure to total expenditures of 67.156%.

We feel that this result is an aberration caused by the effects of Hurricane Katrina. As student enrollment continues to increase, we feel that the corresponding increase of instructional expenditures within the General Fund will be sufficient to satisfy the 70% instructional expenditure requirement.

Should you have any questions or require any additional information, please contact me at (504) 301-2000 or via e-mail at dfernandez@sbpsb.org.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Fernandez', with a long horizontal flourish extending to the right.

David Fernandez
Financial Manager
St. Bernard Parish School Board



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**

April 21, 2008

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

RE: 2005-2006 Non-Compliance of 70% Expenditures for Instruction

The most apparent reason for non-compliance of the 70% requirement for instruction is the rural nature of St. Helena Parish. Due to the centralized location of our schools our bus routes are fairly lengthy. There was a decrease in Special Education expenditures caused by the district's inability to attract and retain certified and highly qualified teachers. The deteriorated condition of our aging facilities also contributes to an increase in repairs and maintenance.

The district has implemented the four day work week. We hope this will attract more teachers. We have secured a TSEC grant which targets certification of special education teachers. With the help of a contracted transportation consultant we have consolidated many of our bus routes which have reduced our 2007-2008 expenditures. St. Helena has begun using ad valorem taxes to fund needed improvements to our buildings. However, due to the age of our facilities this is just a temporary fix to a larger problem. The school board has voted to run a parish wide millage to build a state of the art K-12 complex. This election will be held in July 2008.

Sincerely,

Amy B. Westbrook

Amy B. Westbrook, Ph.D.
St. Helena Parish
Superintendent

Tensas Parish School Board

ANNICE MILLER
President

JAMES KELLY, SR.
Vice-President

Carol S. Johnson
Superintendent

Larry W. Foster
Taylor Grayson
Esaw Turner
Steve Vinson
Annie Watson

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

21 April 2008

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

RE: FY 2005/06 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, 2006:

FINDING 06-01: 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 April 1, 2008, we were asked to provide additional information regarding this finding to Ms. Charlotte Stevens, Acting Director. Our response follows:

At a regular board meeting held February 1, 2005, the Board approved closing Lisbon Elementary School for the school year 2005-2006. The students attending Lisbon Elementary in the 2004-2005 school year would be enrolled at Tensas Elementary School for the 2005-2006 school year. In closing the Lisbon Elementary School, the Board projected the following to occur:

1. A reduction in the number of "non-certified" teaching positions by combining the certified staff from two schools.
2. Reduce Operation and Maintenance cost by closing a school site. Janitorial staff reductions would be made through attrition.
3. Increase transportation cost. In closing Lisbon Elementary School, all the students would be transported from Waterproof, Louisiana, to St. Joseph, Louisiana (a minimum of fifteen one-way miles.) The increased transportation costs would be offset by the operation & maintenance savings.

RECEIVED

APR 29 2008

DIVISION OF
EDUCATION FINANCE

Any savings resulting from this action was obscured due to the traumatic impact of the Katrina and Rita Hurricanes. A decline in student membership was expected; however membership increased with the advent of the hurricanes. In 2004-2005 student membership was 844; in 2005-2006 student membership was 1021. A large number of the evacuees were housed in the Waterproof area, resulting in adding bus routes in that area. Buses were purchased. Classroom settings were added. Previous made plans were set aside or adjusted to meet the daily needs of the students and staff during the 2005-2006 year. The hurricanes only impacted Tensas Parish during the 2005-2006 school year.

On June 20, 2006, at a special meeting, the School Board approved consolidating grades 9-12 for the 2006-2007 school year.

The 70% goal would be met if only the Annual Financial Report were used. As the Profile of Educational Personnel Report is the main instrument used to determine the 70% factor, we reviewed the report and determined changes could occur with minimum impact to other reporting modules. The October 1st PEP report for 2007-2008 reflects these changes.

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

Union Parish School Board

*Post Office Box 308
Farmerville, Louisiana 71241*

Steven W. Dozier
Superintendent

www.unionparishschools.org

Phone (318) 368-9715
FAX (318) 368-3311

April 17, 2008

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

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Dear Ms. Scioneaux,

This letter is in reference to your correspondence dated April 1, 2008 regarding the 70% requirement for the 2005-2006 fiscal year. The 2004-2005 audit report for Union Parish School Board included a management letter addressing the declining fund balance. Over the five (5) years that were reviewed revenues had averaged \$12,971,401, while expenses averaged \$13,486,221. This trend had depleted the fund balance that had been built up and left the Board with under \$20,000 in fund balance.

Considering the above, tight spending limits were set in the 2005-2006 fiscal year. Everything from staffing, materials and supplies, and general operations were monitored closely. Teacher salaries reflected a decrease, but even so benefits increased by approximately \$250,000. Also in 2005-2006 over \$300,000 in utility cost had to be charged to General Fund. In 2004-2005 these utility costs were paid in our building operation/maintenance fund. However, this fund was not able to bear this cost in 2005-2006. Other items such as the rising cost of fuel and property insurance also affected the 70% calculation.

As the 69.2% reflects, every effort to meet the 70% requirement was made and we regret that we fell just short of the mark. Some non-instructional costs of operating schools in a rural parish simply can't be avoided and difficult spending decisions have to be made. All operations have to be considered when costs continue to rise and revenues are limited. The Board felt it had no choice but to try to replenish the fund balance.

Thank you for your kind consideration of the above.

Sincerely,



Donna Cranford, Business Manager
Union Parish School Board



Steve Dozier, Superintendent
Union Parish School Board



Randy Schexnayder
Superintendent

Robert Rizzuto
Assistant Superintendent
Curriculum & Instruction

Charlotte Waguespack
Assistant Superintendent
Personnel

VERMILION PARISH SCHOOLS

220 South Jefferson Street
P.O. Drawer 520
Abbeville, Louisiana 70511-0520
Phone (337) 893-9973

April 3, 2008

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Board Members:

Bill Searle
District A

Angela Faulk
District B

Dexter Callahan
District C

Ricky LeBouef
District D

Anthony Fontana
District E

Charles Campbell
District F

Chris Mayard
District G

Ricky Broussard
District H

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

**RE: 70% Expenditure Requirement
2005-2006 AFR**

Charlotte:

This letter is in response to a letter dated April 1, 2008 from Beth Scioneaux to Superintendent Schexnayder which references Vermilion Parish School Board's 2005-2006 AFR. The letter requests a written response why our District did not meet the 70% requirement for that fiscal year.

Local school boards must ensure that 70% of the school system's General fund expenditures are in the areas of instruction. According to Beth's letter, for the 2005-2006 fiscal year, only 64.566% of Vermilion's expenditures were spent on instruction. It also states, however, that for the previous 2004-2005 fiscal year and subsequent 2006-2007 fiscal year, our District met these requirements and spent over 70% of its expenditures for instructional purposes.

In the fall of 2005, Hurricane Rita slammed into the gulf coast causing unprecedented damage to Vermilion Parish and in particular, the Vermilion Parish School System. Six of our twenty schools were severely damaged as a direct result of the storm. Two schools were permanently closed beginning with the 2006-2007 school year. In spite of these trials, within nine days of the storm, all students were in class, being educated.

Our School System was in crisis management for that entire fiscal year and has been in a recovery mode since that time. In the first year after the storm, our District paid contract professionals almost \$5,000,000 just to clean our facilities. These services are reflected in KPC 39360 on the 2005-2006 AFR. If just these services were excluded, we would have met the 70% requirement.

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70% Expenditure Requirement

April 3, 2008

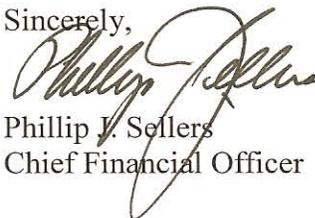
Page 2

In addition to clean up and reconstruction, our Transportation Department was required to transport daily, over 3,500 students displaced by the storm. While facilities were being renovated, schools were merged and absorbed. Other schools were asked to platoon, attending school on alternating days for the rest of the school year. This situation created extraordinary problems and caused an increase in transportation costs.

The Vermilion Parish School Board has always complied with the 70% instructional requirement. It will continue to meet the requirement in the future.

I trust this transmittal will meet your needs. If you have any questions or need additional information, feel free to contact my office.

Sincerely,

A handwritten signature in cursive script, appearing to read "Phillip J. Sellers".

Phillip J. Sellers
Chief Financial Officer



WEST FELICIANA PARISH
Schools

Working Toward A Brighter Future
Post Office Box 1910 * St. Francisville, LA 70775
(225) 635-3891 * FAX: (225) 635-0108

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APR 17 2008

DIVISION OF
EDUCATION FINANCE

April 15, 2008

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

Re: 70% Local General Fund required expenditures

Dear Ms. Stevens:

The following information is provided as an explanation for the West Feliciana Parish School Board falling below the required 70% calculation for General Fund required expenditures for the FY2005-2006.

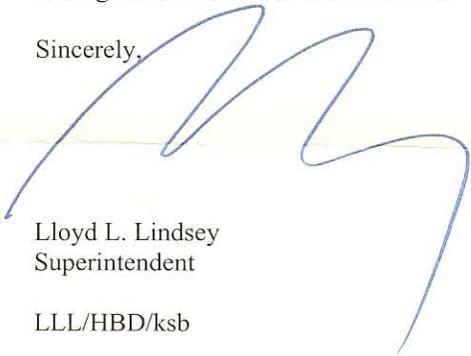
- ❖ Increased technology expenditures
- ❖ Increase in transportation cost (rising fuel cost)
- ❖ Operation and maintenance cost increases due to local expenses of building improvements
- ❖ Less cost in regular salaries due to large amount of higher paid teachers retired and replaced with teachers with less experience/lower salary cost
- ❖ Reduced the number of teacher aides in grades 2-5
- ❖ West Feliciana Parish School Board met compliance in the 2006-2007 fiscal year and the following should help us achieve compliance in the 2007-2008 fiscal year.
 - Federal minimum wage increase to salaries and benefit categories
 - Teacher salaries increased by the Governor's Raise of \$2,375
 - A supplemental pay check was issued to all employees in Dec. 2007
 - Continuation of the increased property tax to improve instructional and non-instructional salaries and benefits in 07-08 and beyond
 - New hires of teacher positions to implement new programs
 - Supplemental pay of coaches/sponsors increased
 - It was necessary for us to include in this 07-08 budget a major renovation to our high school auditorium
 - New software and training for the business office
 - New technology website cost
 - Maintenance of facilities and plant cost

Student enrollment since 2005-2006 has declined. A major paper industry closed down in 2007 and has not been sold. The displaced students from Hurricane Katrina we believe have all left the parish.

The West Feliciana Parish School Board will continue to review expenses and budget forecast to ensure that we reach the 70% required spending.

If you have any questions regarding this information please contact Helen "Ruthie" Davis, Supervisor of Finance & Management at 225-635-3891 ext.113.

Sincerely,


Lloyd L. Lindsey
Superintendent

LLL/HBD/ksb

CC: Helen "Ruthie" Davis

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APR 17 2008

DIVISION OF
EDUCATION FINANCE



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

April 4, 2008

Ms. Charlotte Stevens
Acting Director
Louisiana Department of Education
Division of Education Finance
P.O. Box 94064
Baton Rouge, Louisiana 70804-9064

Dear Ms. Stevens:

Total qualified expenditures for the Zachary Community School Board General Fund for the calculation of the 70% General Fund Required Instructional Expenditure for the fiscal year 2005-2006 increased by \$2,465,238.00. Of this amount \$1,572,189.00 was for instructional expenditures and \$893,049.00 was for support expenditures.

The increase in support expenditures was mainly due to increased cost of operation and maintenance of plant services, student transportation and central services.

Increased cost in maintenance was related to the need for additional craftsmen in the maintenance department, additional custodial staffing for the new elementary school, additional utility cost for the new elementary school, and additional maintenance equipment for the new elementary school.

The increase in student transportation cost was for additional busing services needed for the new elementary school.

The increase in central service cost was for the installation of a fiber optic network for the entire school system and the implementation of new technology for the schools.

For the fiscal 2005-2006, the school board had an increase in instructional expenditures that was \$679,140 more than the increase in support expenditures. Additionally, some of the increases in support expenditures such as bus service, new technology, and installation of the fiber optic system is directly related to providing better instruction to the students. The increased support expenditures related to the opening of the new elementary school are necessary to maintain a proper school working environment for students.

The Zachary Community School Board is continuing to grow at a rapid rate. Increased support expenditures are needed to ensure that needed maintenance services are available and adequate transportation is provided. The school board has increased the salaries of teachers by \$ 7,842.00 since the 2003-2004 fiscal year and provided state-of-the-art technology for all classrooms.

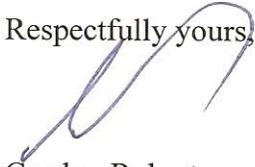
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The 70% calculation for the Zachary Community School Board for 2005-2006 was 67.42 % which was .504% less than for 2004-2005. However, for the 2005-2006 fiscal year the school board had an increase in instructional expenditures that was approximately twice as much as the increase in support expenditures.

The Zachary Community School Board is dedicated to providing quality instruction to all students, which includes providing quality classrooms state-of-the-art technology, well maintained buildings, and adequate transportation.

The Zachary Community School Board is dedicated to providing the maximum amount of resources for instructional expenditures in order to provide our students the best possible education. The school board will increase teacher salaries by \$2,200.00 for the 2006-2007 fiscal year. There will also be an increase in instructional expenditures for textbooks; materials and supplies; and equipment. This should enable the Zachary Community School Board to achieve the required 70% for instructional expenditures.

Respectfully yours,



Gordon Robertson, Jr.
Business Manager

GLOSSARY

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 spent 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.

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 pre-kindergarten (PK), kindergarten (K), or grades 1-12. 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).

**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.*

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.

APPENDIX
HCR NUMBER 208

Regular Session, 2007

HOUSE CONCURRENT RESOLUTION NO. 208

BY REPRESENTATIVES CRANE, BARROW, CHANDLER, FANNIN, ELBERT
GUILLORY, HONEY, KENNEY, M. POWELL, T. POWELL, RITCHIE,
TRAHAN, WALKER, AND WALSWORTH

A CONCURRENT RESOLUTION

To provide for legislative approval of the formula to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to equitably allocate the funds to parish and city school systems as developed by the State Board of Elementary and Secondary Education and adopted by the board on June 11, 2007.

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

WHEREAS, at a special meeting of the State Board of Elementary and Secondary Education on June 11, 2007, the board adopted a formula for such cost determination and the equitable allocation of funds; and

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

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

GOAL 1 - - EQUITY: The school finance system in Louisiana provides equal treatment of pupils with similar needs with the requirement that local school systems have a tax burden sufficient to support Level 1.

GOAL 2 - - ADEQUACY: The school finance system in Louisiana provides programs and learning opportunities that are sufficient for providing a minimum educational

program for every individual. The State Board of Elementary and Secondary Education and the Legislature through the adoption of the minimum foundation program formula establish a minimum program.

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

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

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

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

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

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

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

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

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

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

THEREFORE, BE IT RESOLVED by the Legislature of Louisiana, that the formula to determine the cost of a minimum foundation program of education in all public elementary and secondary schools as well as to allocate equitably the funds to parish and city school systems developed by the State Board of Elementary and Secondary Education and adopted by the Board on June 11, 2007 is hereby approved to read as follows:

MINIMUM FOUNDATION PROGRAM
ELEMENTARY AND SECONDARY EDUCATION
COST DISTRIBUTION FORMULA
2007-08 SCHOOL YEAR

I. BASIS OF ALLOCATION

A. Preliminary and Final Allocations

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

2. Upon final adoption by BESE and the Legislature of the minimum foundation program formula resolution in effect for the upcoming fiscal year, BESE shall determine final allocations of the minimum foundation program formula for parish, city and other local

school systems, the Recovery School District, and LSU and Southern Lab schools using latest available data, no later than June 30 for the fiscal year beginning July 1.

3. Latest available student count estimates will be utilized for newly opened school districts or local education agencies in the final allocations of the minimum foundation program formula no later than June 30 for the fiscal year beginning July 1.

B. Mid-year Adjustments

1. If any city, parish, or other local school system's, Recovery School District schools', LSU and Southern Lab schools' current year October 1 student count exceeds the previous year's February 1 membership by either 50 students or 1%, a mid-year adjustment to provide additional per pupil funding shall be made for each additional student based on the final MFP allocation per pupil amount for that city, parish or other local school system as approved by BESE. Districts and schools may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the October 1 count. For any district provided a minimum student count guarantee, the October 1 membership must exceed the minimum student count guarantee by 50 students or 1% to qualify for a mid-year allocation.

2. If any city, parish, or other local school system's, Recovery School District Schools', and LSU and Southern Lab schools' current year February 1 membership exceeds the current year October 1 membership by either 50 students or 1%, a second mid-year adjustment to provide additional per pupil funding shall be made for each additional student based on one-half the final MFP allocation per pupil amount for that city, parish or other local school system as approved by BESE. Districts and schools may request that the State Superintendent make estimated monthly payments based on documented mid-year growth prior to the February 1 count. For any district provided a minimum student count guarantee, the February 1 membership must exceed the minimum guarantee by 50 students or 1% to qualify for a mid-year allocation.

3. If the Recovery School District, the district of prior jurisdiction, and local education agencies have an increase in current year October 1 membership above the prior year February 1 number included in the final MFP allocation individually, the Recovery School District, the district of prior jurisdiction, and local education agencies shall receive individually a mid-year adjustment of MFP funding based upon the number of students

identified above the membership number used in the final MFP allocation. This transfer shall be based on the final MFP allocation per pupil for the district of prior jurisdiction times the number of students identified.

4. If the Recovery School District's current year October 1 membership count qualifies for a mid-year adjustment to state funds, a mid-year adjustment to provide additional local per pupil funding shall also be made for each additional student based on the local per pupil amount of the district of prior jurisdiction times the increased number of students and provided in the monthly MFP payments. For current year February 1 increases, one-half the local per pupil will be provided in the monthly MFP payments.

5. For the newly opened school districts or local education agencies, in the first year of operation, a special mid-year adjustment will be made to finalize their minimum foundation program formula allocations using October 1 data. This special mid-year adjustment will replace the October mid-year adjustment. The newly opened school districts or local education agencies will qualify for the February 1 mid-year adjustment.

II. LEVEL 1 - COST DETERMINATION AND EQUITABLE DISTRIBUTION OF STATE AND LOCAL FUNDS

A. Base Foundation Level 1 State and Local Costs

1. February 1 Membership (as defined by the State Board of Elementary and Secondary Education) including Recovery School District students.

As storm affected districts, the following shall receive a minimum base membership: Cameron - 1,640 students; Jefferson - 43,000 students; Orleans Parish - 33,500 to be divided proportionately with the Recovery School District; Plaquemines - 4,200 students; St. Bernard - 4,000 students; and City of Bogalusa - 2,236. This minimum membership amount will apply in FY 2007-08 only.

Plus

2. Add-on Students/Units

a. At-Risk Students weighted at 0.21.

At-Risk students are defined for purposes of allocating funds as those students whose family income is at or below income eligibility guidelines or other guidelines as provided by the State Board of Elementary and Secondary Education and the number of students

identified as English Language Learners that were not included based on income eligibility guidelines times the weighted factor of 0.21.

The State Board of Elementary and Secondary Education shall seek to increase the at-risk weight over five years by an appropriate amount annually until reaching a total at-risk weight of .40.

b. Vocational Education course units weighted at .05.

The number of combined fall and spring student units enrolled in secondary vocational education courses times the weighted factor of 0.05.

c. Special Education/Other Exceptionalities students weighted at 1.50.

The number of students identified as having Other Exceptionalities as reported in the membership count as defined by the State Board of Elementary and Secondary Education times the weighted factor of 1.50.

d. Special Education/Gifted and Talented students weighted at .60. The number of students identified as Gifted and Talented as reported in the membership count as defined by the State Board of Elementary and Secondary Education times the weighted factor of 0.60.

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

(1) for each district with less than 7,500 students, subtract its membership from 7,500;

(2) divide this difference by 37,500 to calculate each district's economy of scale weight; then

(3) multiply each district's economy of scale weight times their membership count.

Equals

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

Times

4. State and Local Base Per Pupil Amount of \$3,752.

In the event no provision for an annual increase has been provided and this Resolution remains in effect in the fiscal year 2008-09 or thereafter, the State Board of

Elementary and Secondary Education shall annually adjust the state and local base per pupil amount with approval by the Joint Legislative Committee on the Budget. If the Joint Legislative Committee on the Budget does not approve the rate established by the State Board of Elementary and Secondary Education, then an annual growth adjustment of 2.75% shall automatically be applied to the state and local base per pupil amount beginning in the Fiscal Year 2008-09.

Equals

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

B. Local School System Share Calculation

1. Property Revenue Contribution is calculated by multiplying the state's computed property tax rate (including debt service) by each school system's Net Assessed Property Value for the latest available fiscal year including TIF areas. If a district's Net Assessed Property Value has increased equal to or greater than 10% over the prior year Net Assessed Property Value, then the growth in the Net Assessed Property Value will be capped at 10%. This cap will be applied on a year-to-year basis comparing the current year Net Assessed Property Value to the prior year uncapped Net Assessed Property Value. Each district's Net Assessed Property Value is then multiplied by the state's projected yield of the property tax millage. In FY 2007-08, this millage will be set at a level appropriate to yield a state average share of 65% and a local average share of 35%. The millage set in FY 2007-08 will remain the same in FY 2008-09 and beyond. The State Board of Elementary and Secondary Education may revise the millage as deemed appropriate in order to reestablish the 65%/35% share.

2. Sales Revenue Contribution is calculated by dividing the district's actual sales tax revenue collected (including debt service) in the latest available fiscal year by the district's sales tax rate that was applicable to create a sales tax base. If a local school system's sales tax goes into effect during the fiscal year, the tax rate is prorated to an annual rate applicable for the total revenue generated. If a district's Computed Sales Tax Base increased equal to or greater than 15% over the Computed Sales Tax Base calculated in the prior year formula, then the growth in the Computed Sales Tax Base will be capped at 15% over the amount used in the prior year formula. This cap will be applied on a year-to-year basis comparing the current year sales tax base to the prior year uncapped sales tax base. Each district's sales

tax base is then multiplied by the state's projected yield of the sales tax rate. In FY 2007-08, this rate will be set at a level appropriate to yield a state average share of 65% and a local average share of 35%. The rate set in FY 2007-08 will remain the same in FY 2008-09 and beyond. The State Board of Elementary and Secondary Education may revise the rate as deemed appropriate in order to reestablish the 65%/35% share.

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

4. Local School System Share is the sum of adding Item 1- Property Tax Contribution, Item 2 - Sales Tax Contribution and Item 3 - Other Revenues Contribution.

C. State Share Calculation

The State Share is calculated by subtracting the Local Share from the Total Level 1 Costs. In no event shall the State Share of the Total Level 1 Costs be less than 25% for any district.

III. LEVEL 2 - INCENTIVE FOR LOCAL EFFORT

A. Level 2 Eligible Local Revenue

1. Local Revenue.

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

Minus

3. Local School System Share Contribution of Level 1 Costs

Equals

4. Local Revenue over Local School System Share Contribution of Level 1 Costs.

This is the funding available for consideration in Level 2 incentive funding.

5. Limit on Revenue Eligible for Level 2.

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

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

a. Local Revenue Over Level 1 Local Share (II.A.4.),

or

b. Limit on Revenue Eligible for Level 2 Incentive Funding (II.A.5)

B. State Support of Level 2 Local Effort

1. State Support of Level 2 equals Eligible Revenue in Level 2 minus the Local Share of Level 2.

2. Local Share of Level 2 revenue equals the district's Eligible Local Revenue in Level 2 times the district's local share percentage of Level 1 times a factor of 1.72 in FY 2007-08. For FY 2008-09 and beyond, this factor will remain in effect. The State Board of Elementary and Secondary may calculate this factor on an annual basis.

Equals

3. State Support of Level 2 Incentive for Local Effort

IV. MINIMUM FOUNDATION PROGRAM LEVEL 3 LEGISLATIVE ENHANCEMENTS**A. 2001-02 Certificated Personnel Pay Raise Continuation Enhancement**

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

B. 2006-07 Certificated Personnel Pay Raise Continuation Enhancement

The supplemental funding provided for the 2006-07 certificated pay raise will continue for each district based on the prior year per pupil amount times their current year membership.

C. 2002-03 Support Worker Pay Raise Continuation Enhancement

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

D. 2006-07 Support Worker Pay Raise Continuation Enhancement

The supplemental pay raise allocation for noncertificated support workers provided in FY 2006-07 will continue based on the prior year per pupil amount times the current year membership.

E. Foreign Language Associate Enhancement

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

F. Accountability Student Transfer Enhancement

Any district that includes in their membership a student who:

1. Transferred from a SI2, SI3, SI4, SI5, or SI6 school in another district; and
2. Attended the SI2, SI3, SI4, SI5, or SI6 school in the immediate preceding year

before transferring; and

3. Transferred to an academically acceptable school in accordance with BESE Accountability Transfer policy, will receive additional funding equal to the current year MFP state-average local share per pupil for each such student for a maximum of 3 years as long as the student is enrolled.

G. Hold Harmless Enhancement

The concept for the present formula was first enacted in Fiscal Year 1992-93. At that time, there were school systems that were "underfunded" by the state and those that were "overfunded" by the state. In fiscal year 1999-2000, this MFP formula concept was fully implemented for the first time with 52 systems funded at the appropriate state level, eliminating the "underfunded" situation. School systems identified as "overfunded" in FY 2000-01 have since received their prior year per pupil Hold Harmless amount times their current year membership not to exceed the total Hold Harmless amount received in the prior year. Beginning in FY 2007-08, the Hold Harmless amount as identified in the FY 2006-07 formula provided to these "overfunded" systems will be phased out. After subtracting amounts attributable to insurance supplements and legislative pay raises provided between FY 1993-94 and FY 1998-99 from the FY 2006-07 Hold Harmless amount, a revised Hold Harmless amount will be calculated. Each of the school districts identified as "overfunded" in FY 2006-07 will receive a reduction in FY 2007-08 equivalent to 10% of their total revised "overfunded" amount. The annual 10% reduction will continue each year for 10 years. On an annual basis, any hold harmless district may choose to reduce the remaining balance by an amount greater than 10% through formal notification to the Department. This request must take place no later than June 30th each year. The annual 10% reduction amount will be redistributed in a per pupil amount to all non-hold harmless districts.

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

City, Parish, and other local school systems shall receive a minimum of \$86.50 for each student in the prior year February 1 membership and this amount will be increased by any additional funding as provided in the appropriation.

I. Support for Hurricane Affected Districts

As provided for in the appropriation, the following hurricane affected districts will be eligible to receive funding to assist with their recovery efforts in the event they experience a loss in total MFP funding between FY 2006-07 and FY 2007-08. Funds in the amount of 55.25% of the loss will be provided to Cameron, City of Bogalusa, and Jefferson only in FY 2007-08.

V. Funding for Recovery School District

A. MFP State Share Per Student

1. The student membership and weighted student counts of schools transferred to the Recovery School District shall continue to be included in the membership and weighted student counts of the city, parish, or other local public school board from which jurisdiction of the school was transferred.

2. Once all final MFP calculations have been made, the MFP state share per prior year February 1 student membership from Levels 1, 2 and 3 of the MFP formula for the city, parish, or other local public school board which counted the Recovery School District students, shall be multiplied by the number of students in the Recovery School District and converted to a monthly amount. The monthly amount(s) shall be reduced from the city, parish, or other local public school board MFP monthly allocation and transferred to the Recovery School District.

B. MFP Local Share Per Student

1. In addition to the appropriation required in V.A.2. of this section, the Recovery School District shall receive an applicable local revenue per student allocation.

2. To begin the fiscal year July 1, the local per student allocation is based on the local revenue from the latest available data, of the city, parish, or other local public school board that had jurisdiction of the school prior to its transfer divided by the total MFP student

membership in the Recovery School District and in the district of prior jurisdiction used in the MFP final allocation.

3. For purposes of the Recovery School District calculation, local revenue is defined to include revenue, from the following sources, excluding any portion which has been specifically dedicated by the legislature or by voter approval to capital outlay or debt service, or which was actually expended by the school board for facilities acquisition and construction as reported to the Department of Education:

- a. Sales and use taxes, less any tax collection fee paid by the school district.
- b. Ad valorem taxes, less any tax collection fee paid by the school district.
- c. Earnings from sixteenth section lands owned by the school district.

4. The total local revenue allocation for the Recovery District is determined by multiplying the local revenue per student times the number of students in the Recovery School District.

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

6. The local revenues per student will be recalculated to include any increases in students recognized for the October 1 count. As a result of an increase of students in the October 1 Mid-Year Adjustment, there will result a corresponding decrease in the local revenues per student. No recalculation of the local revenue per student will occur at the February Mid-Year Adjustment.

7. On February 1 each year, certifications from the local tax collection agent will be obtained to identify the local revenues paid to the district of prior jurisdiction to date minus any portion dedicated to capital outlay or debt service. A certification will be obtained from the district of prior jurisdiction for the amount of current year expenditures to date made for facilities acquisition and construction per the definitions in the Annual Financial Report and the Louisiana Accounting and Uniform Governmental Handbook (LAUGH). The expenditures will be subtracted from the local revenue certified. A comparison will be made between the local revenue amount utilized beginning July 1 and the latest available local revenue certified minus the expenditures to determine a difference. If an increase in local revenue collections exists, then the district of prior jurisdiction will

be required to pay to the Recovery School District its proportion of the increased revenues based on the number of students in the Recovery School District on February 1. These funds shall be provided to the Recovery School District over the remaining monthly MFP payments. Upon close of the fiscal year, final certifications of revenues and expenditures will be obtained and a final reconciliation will be performed. If an increase in local revenue collections exists, payments will be required from the district of prior jurisdiction no later than 60 days after the close of the fiscal year. In the event that the fiscal status of the district of prior jurisdiction changes during the fiscal year, the State Superintendent may determine a reduced local revenue allocation from the additional revenues identified.

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

VI. Funding for Louisiana State University and Southern University Laboratory Schools

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

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

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

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

VII. Adjustments for Audit Findings and Data Revisions

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

VIII. Required Expenditure Amounts

A. Required Pay Raise for Certificated Personnel

Fifty percent of a district's increased funds provided in Levels 1 and 2 over the prior year after adjusting for increases in student membership shall be used only to supplement and enhance full-time certificated staff salaries and retirement benefits for city, parish or other local school systems, state charter schools, and lab schools with an average teacher salary below the latest published SREB average teacher salary.

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

B. 70% Local General Fund Required Instructional Expenditure at the School Building Level

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

1. The definition of instruction shall provide for:
 - a. The activities dealing directly with the interaction between teachers and students to include such items as: teacher and teacher aide salaries, employee benefits, purchased professional and technical services, textbooks and instructional materials and supplies, and instructional equipment;
 - b. Student support activities designed to assess and improve the well-being of students and to supplement the teaching process, including attendance and social work, guidance, health and psychological activities; and
 - c. Instructional support activities associated with assisting the instructional staff with the content and process of providing learning experiences for students including activities of improvement of instruction, instruction and curriculum development, instructional staff training, library/media, and instructional related technology.
2. School administration shall include the activities performed by the principal, assistant principals, and other assistants while they supervise all operations of the school, evaluate the staff members of the school, assign duties to staff members, supervise and maintain the records of the school, and coordinate school instructional activities with those of the school district. These activities also include the work of clerical staff in support of the teaching and administrative duties.

C. Expenditure Requirement for Foreign Language Associate Program

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

D. Expenditure Requirement for Educational Purposes

State MFP funds shall only be expended for educational purposes. Expenditures for educational purposes are those expenditures related to the operational and instructional activities of a district to include: instructional programs, pupil support programs, instructional staff programs, school administration, general administration, business services, operations and maintenance of plant services, student transportation services, food services operations, enterprise operations, community services operations, facility acquisition and

construction services and debt services as defined by Louisiana Accounting and Uniform Governmental Handbook, Bulletin 1929.

IX. Accountability for School Performance

A. Each school district (LEA) with a school that has a School Performance Score below 60 AND growth of less than 2 points in the School Performance Score will be included in an MFP Accountability report submitted to the House and Senate Committees on Education by June 1 of each year. Specific information to be included in the report is as follows.

1. School Data - School name, city, and district; Type of school; October 1 elementary/secondary enrollment; and grade span.
2. Accountability Data - scores and labels.
3. Fiscal Data - expenditures per elementary/secondary enrollment for classroom instruction (less adult education) and pupil/instructional support.
4. Student Demographic Data - percent of students eligible for free and/or reduced lunch ("at-risk"), students with exceptionalities (special ed), gifted/talented, and Minority; Advanced Placement data; student attendance rates; and pupil-teacher ratios.
5. Teacher Data - Average FTE teacher salaries (object 112, function 1000 series); percent of teachers certified; average years of experience; percent master's degree and above; percent turnover; percent Minority; and teachers' days absent. All teacher data (excluding salaries) reported for certified teachers.
6. Staffing Data - number per 1000 pupils for certified teachers, uncertified teachers, and instructional aides.

B. Any student attending an Academically Unacceptable school in School Improvement 5 (SI5) that does not have a BESE-approved Reconstitution Plan shall not be considered in the MFP formula calculations. Any student attending an Academically Unacceptable school in School Improvement 6 (SI6) that does not have a BESE-approved and implemented Reconstitution Plan shall not be considered in the MFP formula calculations.

C. Any staff assigned to a SI5 School that does not have a BESE-approved Reconstitution Plan shall not be considered in the MFP for any purpose. Any staff assigned

to a (SI6) School that does not have a BESE-approved and implemented Reconstitution Plan shall not be considered in the MFP for any purposes.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE