



Louisiana MFP

Accountability
Report

May 2009

Louisiana Department of
EDUCATION

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Dr. Amy Westbrook
Executive Director

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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EXECUTIVE SUMMARY

During the Regular Session of the 2008 Louisiana Legislature, the MFP formula was introduced as House Concurrent Resolution (HCR) Number 207, and subsequently approved. HCR 207 mandates that each local 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 207 (see Section X A, page 16) is provided in the Appendix of this report. The 2009 MFP Accountability Report contains 2007-2008 data for 34 schools in 15 districts. Of these 34 schools, 16 schools (47.1%) are new to the report, while 18 (52.9%) 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 and students with exceptionalities.
- 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 lower pupil-teacher ratio, and slightly more years of teacher experience, when compared to the average for all schools.

INTRODUCTION

INTRODUCTION

During the Regular Session of the 2008 Louisiana Legislature, the MFP formula was introduced as House Concurrent Resolution (HCR) Number 207 and subsequently approved. HCR 207 mandates that each local 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 the legislation is provided in the Appendix of this report. The 2009 MFP Accountability Report contains 2007-2008 data for 34 schools in fifteen districts. Of these 34 schools, 16 schools are new to the report, while 18 schools are in the report for a second year.

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 local 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. Furthermore, 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 additional 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. HCR 208 altered the criteria for inclusion in the MFP Accountability Report from an SPS of 80 to an SPS of 60. This change reflected the change that schools with a Baseline SPS of less than 60 points be labeled "Academically Unacceptable Schools." This change reduced the number of schools and districts included in the report.

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 08	SIS	Oct 1 Elementary/Secondary Enrollments
	Grade Span	X		Anytime		PK to 12
Accountability Data						
	Scores	X	X	Apr 09		
	Labels	X	X	Apr 09		
Fiscal Data:						
	Current Expenditures per Pupil for:					
	- Classroom Instruction	X	X	Feb 09	AFR	Requires additional calculation
	- Pupil/Instructional Support	X	X	Feb 09	AFR	Requires additional calculation
Student Demographic Data						Oct 1 Elementary/Secondary Enrollments
	% Poverty Students	X	X	Jan 08	SIS	Students Eligible
	% Students with Exceptionalities	X	X	Jan 08	SER	
	% Gifted/Talented Students	X	X	Jan 08	SER	
	% Minority Students	X	X	Jan 08	SIS	% Non-White including non-reports

AFR: Annual Financial Report
 PEP: Profile of Educational Personnel
 SER: Special Education Reporting System
 SIS: Student Information System
 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 08	STS	
	Student Attendance Rates	X	X	Oct/Nov 08	SIS	
	Pupil - Teacher Ratios	X	X	Apr 08	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 08	PEP	Budgeted # as reported in October
	% Certificated Teachers	X	X	Apr 08	PEP	Oct 1 PEP
	Average Years Experience	X	X	Apr 08	PEP	Oct 1 PEP
	% Master's Degree or Higher	X	X	Apr 08	PEP	Oct 1 PEP
	% Teacher Turnover	X	X	Apr 08	PEP	Oct 1 PEP - Requires 2 yrs for data match
	% Teacher Minority	X	X	Apr 08	PEP	Oct 1 PEP - % Non-White including non-reports.
	Average Teachers' Days Absent	X	X	Dec 08	PEP	End of Year PEP
	All Data for certificated staff	X	X	Apr 08	PEP	Oct 1 PEP
Staffing Data						
	Number per 1,000 pupils for:					
	- certificated teachers	X	X	Apr 08	PEP	Oct 1 PEP
	- uncertificated teachers	X	X	Apr 08	PEP	Oct 1 PEP
	- instructional staff	X	X	Apr 08	PEP	Oct 1 PEP

AFR: Annual Financial Report
 PEP: Profile of Educational Personnel
 SER: Special Education Reporting System
 SIS: Student Information System
 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=34)</i></u>	<u><i>All Schools (N=1,466)*</i></u>
<i>Average Enrollment</i>	515	473
<i>School Type</i>	<u><i>Number and Percent</i></u>	<u><i>Number and Percent</i></u>
<i>Elementary</i>	12 (35.3%)	769 (54.3%)
<i>Middle</i>	15 (44.1%)	219 (14.9%)
<i>High</i>	4 (11.8%)	298 (20.3%)
<i>Combination</i>	3 (8.8%)	153 (10.4%)
<i>Average School Performance Score</i>	52.9	86.3
<i>Average Pupil-Teacher Ratio</i>	13.0: 1	14.0: 1

Please see Glossary for definitions.

*Average enrollment uses 1,440 schools reporting students as of 1-Oct-2007. Pupil-teacher ratio uses 1,425 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=34)</u></i>	<i><u>All Schools (N=1,466)</u></i>
<i>Average Classroom Instructional Expenditure</i>	<i>\$ 6,416.00</i>	<i>\$ 5,924.00</i>
<i>Average Pupil & Instructional Support Expenditure</i>	<i>\$1,028.00</i>	<i>\$ 954.00</i>
 <i>AVERAGE BUDGETED TEACHER SALARY</i>		
<i>Average Budgeted Teacher Salary (per FTE, all teachers)</i>	<i>\$45,559.00</i>	<i>\$45,819.00</i>
<i>Average Budgeted Teacher Salary (excludes ROTC & Rehires)</i>	<i>\$45,063.00</i>	<i>\$45,542.00</i>

Please see Glossary for definitions.

Student Characteristics

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

	<u>Schools in this report (N=34)</u>	<u>(All Schools (N=1,466))</u>
<i>Average Percent of Students in Poverty</i>	90.8%	63.2%
<i>Average Percent of Students with Exceptionalities</i>	14.8%	12.6%
<i>Average Percent of Students identified as “Gifted/Talented”</i>	0.1%	3.4%
<i>Average Percent of Students who are Minorities</i>	95.7%	50.8%
<i>Average Percent of Students taking Adv. Placement Courses</i>	0.5%	1.3%
<i>Average Student Attendance</i>	91.9%	93.6%

Teacher Characteristics

Who is the “Typical” Teacher serving these schools?

	<u>Schools in this report (N=34)</u>	<u>All Schools (N=1,466)</u>
<i>Average Percent of Teachers with a Master’s Degree</i>	34.1%	29.8%
<i>Average Percent of Teachers who are Minorities</i>	58.4%	24.1%
<i>Average Percent of Teacher Turnover</i>	32.3%	14.2%
<i>Average Percent of Certificated Teachers</i>	88.1%	90.5%
<i>Average Number of “Certificated” Teachers</i> <i>Per 1,000 pupils</i>	68.0	64.7
<i>Average Number of “Uncertificated” Teachers</i> <i>Per 1,000 pupils</i>	9.2	6.8
<i>Average Number of Instructional Staff</i> <i>Per 1,000 pupils</i>	90.2	84.8
<i>Average Years of Teacher Experience</i>	13.8	13.6

Please see Glossary for definitions.

METHODOLOGY

METHODOLOGY FOR DATA ANALYSIS

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 34 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

2007 - 2008 DATA

SUMMARY SCHOOL LEVEL DATA ANALYSIS

The Population

There were 34 schools (2.3% of all schools) that met the selection criteria (as established by House Concurrent Resolution Number 207), and were, therefore, included in the MFP Accountability Report. School level data are provided across twenty-three data indicators for all 34 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 34 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 34 schools which have been identified and reported within the MFP Accountability Report.

Typical School Characteristics

Academic Performance

The School Performance Scores (SPS) ranged from 37.6 to 59.8 with 52.9 being the average School Performance Score.

School Size and School Type

The average enrollment size of these MFPA schools was 515 students, with the largest student enrollment being 855 students and the smallest student enrollment being 207 students. Approximately 35% of the schools were elementary schools, 44.1% were middle schools, 11.8% were high schools, and 8.8% were combination schools. Table 1 shows the distribution of school types.

Table 1

School Type	Number	Percent
Elementary	12	35.3%
Middle	15	44.1%
High	4	11.8%
Combination	3	8.8%

Typical Financial Patterns

Current Per Pupil Expenditures

The average dollar amount spent in the category of “current per pupil classroom instructional expenditures” was \$6,416; however, individual amounts varied among the 34 schools, with a range of over \$5,700. The least amount spent in this category was \$4,819 (Winbourne Elementary School – East Baton Rouge Parish), and the most spent was \$10,595 (Capitol Pre-College Academy for Boys – East Baton Rouge Parish). The average dollar amount spent in the category of “current per pupil instructional support expenditures” was \$1,028; however, the individual amounts varied among the 34 schools, with a range of \$2,032. The least amount spent in this category was \$393 (Bunkie Middle School - Avoyelles Parish), and the most spent was \$2,425 (E.J. Gay Middle School - Iberville Parish). This information is displayed in Table 2.

Table 2

Expenditure	Mean	Minimum	Maximum	Range
Per Pupil Classroom Instruction	\$6,416	\$4,819	\$10,595	\$5,776
Per Pupil Instructional Support	\$1,028	\$393	\$2,425	\$2,032

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	\$45,559	\$34,033	\$49,241	\$15,208
Excludes ROTC & Rehires	\$45,063	\$33,517	\$48,800	\$15,283

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, 90.8% of the students (in each school) are from impoverished backgrounds. While 90.8% was the “average” percent of high poverty students, there was variability in range among the schools, with a lower end percentage of 74.7% and a higher end percentage of 99.2%. 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	90.8%	74.7%	99.2%	24.5
Percent of Students who are Minorities	95.7%	75.4%	100.0%	24.6
Percent of Students with Exceptionalities	14.8%	10.2%	19.6%	9.4
Percent of Students identified as “Gifted/Talented”	0.1%	0.0%	1.3%	1.3
Percent of Students Taking Advanced Placement Courses	0.5%	0.0%	5.2%	5.2
Average Student Attendance	91.8%	83.3%	95.8%	12.5

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 34% 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	58.4%	0.0%	96.2%	96.2
Percent of Teachers with a Master’s Degree or Higher	34.1%	9.5%	52.0%	42.5
Percent Teacher Turnover	32.3%	8.7%	65.0%	56.3
Percent of Certificated Teachers	88.1%	69.2%	100.0%	30.8
Average Years of Teacher Experience	13.8	8.0	20.6	12.6
# of Certificated teachers (per 1,000 pupils)	68.0	33.8	104.8	71.0
# of Uncertificated teachers (per 1,000 pupils)	9.2	0.0	25.7	25.7
# of Instructional Staff in school (per 1,000 pupils)	90.2	58.2	142.9	84.7

SCHOOL LEVEL MFP ACCOUNTABILITY RESULTS

FY 2007- 08 MFP Accountability Report

School Data					Accountability Data		Student Data						
District\School Name	City	Type of School	Oct 1, 2007 Enrollment	Grade Span	Performance Score	Performance Label	% Poverty	% With Exceptionalities	% Gifted/Talented	% Minority	Advanced Placement		Attendance Rate
											# Taking AP Courses	% Taking AP Courses	
Avoyelles - 1													
Bunkie Middle School	Bunkie	Middle	228	7-8	59.6	Unacceptable School	92.1	14.0	0.4	75.4	0	0.0	91.3
Caddo - 10													
Bethune Middle Academy	Shreveport	Middle	326	7-8	48.7	Unacceptable School	96.3	14.6	0.9	99.4	0	0.0	91.1
Caddo Heights Elementary School	Shreveport	Elementary	649	PS,PK,K-5	56.5	Unacceptable School	97.5	13.8	0.2	98.3	0	0.0	94.4
Central Elementary School	Shreveport	Elementary	207	PS,PK,K-5	59.8	Unacceptable School	88.4	10.6	0	99.5	0	0.0	95.8
Fair Park High School	Shreveport	High	737	9-12	45.5	Unacceptable School	84.3	19.6	0.1	98.9	13	1.8	91.7
Green Oaks High School	Shreveport	High	483	9-12	49.3	Unacceptable School	74.7	14.3	0	99.0	18	3.7	93.8
J. S. Clark Middle School	Shreveport	Middle	657	6-8	47.7	Unacceptable School	93.9	15.1	0	99.7	0	0.0	90.0
Linear Middle School	Shreveport	Middle	463	6-8	52.9	Unacceptable School	93.3	14.5	0	99.8	0	0.0	92.2
Linwood Middle School	Shreveport	Middle	656	6-8	51.1	Unacceptable School	92.5	13.1	0	99.2	0	0.0	91.6
Midway Professional Development Center	Shreveport	Elementary	335	PS,PK,K-5	56.7	Unacceptable School	91.0	11.0	0	99.7	0	0.0	95.8
Woodlawn High School	Shreveport	High	809	PS,PK,9-12	47.7	Unacceptable School	83.8	17.0	0.1	98.4	36	4.4	88.1
DeSoto - 1													
Mansfield Elementary School PK-2	Mansfield	Elementary	502	PS,PK,K-2	55.7	Unacceptable School	93.8	14.8	0	87.6	0	0.0	93.8
East Baton Rouge - 9													
Broadmoor Middle School	Baton Rouge	Middle	831	6-8	54.4	Unacceptable School	87.8	12.6	0	96.5	0	0.0	90.4
Capitol Pre-College Academy for Boys	Baton Rouge	High	210	8-12	46.8	Unacceptable School	82.4	14.3	0	100.0	11	5.2	83.3
Crestworth Middle School	Baton Rouge	Middle	799	6-8	49.7	Unacceptable School	91.9	12.7	0	99.0	0	0.0	90.5
Glen Oaks Middle School	Baton Rouge	Middle	505	6-8	47.2	Unacceptable School	96.0	15.6	0	99.4	0	0.0	90.7
Istrouma Senior High School	Baton Rouge	High	831	8-12	55.9	Unacceptable School	77.6	10.6	0.1	98.9	11	1.3	86.2
Kenilworth Middle School	Baton Rouge	Middle	625	6-8	55.7	Unacceptable School	87.8	17.4	0	94.2	0	0.0	90.4
Park Elementary School	Baton Rouge	Elementary	423	PS,PK,K-5	49.4	Unacceptable School	98.1	14.0	0	99.5	0	0.0	92.9
Prescott Middle School	Baton Rouge	Middle	593	6-8	37.6	Unacceptable School	93.8	16.5	0	98.8	0	0.0	86.8
Winbourne Elementary School	Baton Rouge	Elementary	653	PS,PK,K-5	52.7	Unacceptable School	93.4	12.3	0	99.1	0	0.0	92.6
Evangeline - 1													
Ville Platte High School	Ville Platte	Combination	855	5-12	59.6	Unacceptable School	89.6	16.6	0.2	77.1	3	0.4	89.6
Iberville - 1													
E.J. Gay Middle School	Plaquemine	Middle	456	4-8	57.4	Unacceptable School	86.4	18.2	0.7	89.5	0	0.0	90.7
Lafayette - 2													
Alice N. Boucher Elementary School	Lafayette	Elementary	593	PS,PK,K-5	54.3	Unacceptable School	95.4	18.5	0	95.3	0	0.0	95.2
N. P. Moss Middle School	Lafayette	Middle	558	4-8	59.2	Unacceptable School	93.0	15.3	1.3	95.0	0	0.0	95.0

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

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District\School Name	Fiscal Data		Staffing Data				Teacher Data							
	Current Expenditures Per Pupil For:		Staff Per 1,000 Pupils For:			Pupil/Teacher Ratio	Average Budgeted Salary (All Teachers)	Average Budgeted Salary (Exc. ROTC & Rehires)	% Certificated Teachers	Average Years Experience	% Master's Degree or Higher	% Turnover Rate	% Minority	*Average Days Absent
	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff									
Avoyelles - 1														
Bunkie Middle School	\$5,398	\$393	61.4	8.8	74.6	14.3	\$40,450	\$40,842	87.5	19.7	37.5	53.8	50.0	31.7
Caddo - 10														
Bethune Middle Academy	\$7,332	\$1,232	92.0	6.1	119.6	10.2	\$45,427	\$45,427	93.8	10.5	46.9	24.4	68.8	11.8
Caddo Heights Elementary School	\$5,649	\$855	60.1	6.2	81.7	15.1	\$45,665	\$45,493	90.7	13.8	48.8	26.8	72.1	17.3
Central Elementary School	\$7,429	\$1,290	87.0	4.8	120.8	10.9	\$45,489	\$45,489	94.7	13.7	31.6	11.1	47.4	16.1
Fair Park High School	\$6,657	\$763	74.6	9.5	96.3	11.9	\$48,278	\$46,675	88.7	12.2	29.0	13.8	67.7	14.7
Green Oaks High School	\$6,219	\$830	84.9	6.2	103.5	11.0	\$49,144	\$47,792	93.2	15.3	31.8	12.5	72.7	19.8
J. S. Clark Middle School	\$5,283	\$636	59.4	1.5	68.5	16.4	\$46,384	\$46,384	97.5	13.8	30.0	15.4	80.0	24.7
Linear Middle School	\$5,655	\$736	67.0	2.2	82.1	14.5	\$47,756	\$47,756	96.9	17.6	31.3	10.8	71.9	22.9
Linwood Middle School	\$5,930	\$805	71.6	1.5	85.4	13.7	\$47,822	\$47,822	97.9	17.9	27.1	20.8	62.5	15.8
Midway Professional Development Center	\$5,079	\$782	56.7	9.0	77.6	15.2	\$44,586	\$44,586	86.4	11.3	18.2	22.7	22.7	14.9
Woodlawn High School	\$5,176	\$652	54.4	9.9	74.2	15.6	\$47,999	\$46,993	84.6	12.6	30.8	30.8	67.3	15.6
DeSoto - 1														
Mansfield Elementary School PK-2	\$8,293	\$814	75.7	0.0	87.6	13.2	\$49,241	\$48,800	100.0	15.1	23.7	13.6	28.9	14.2
East Baton Rouge - 9														
Broadmoor Middle School	\$6,280	\$1,036	57.8	10.8	79.4	14.6	\$47,718	\$46,777	84.2	15.0	36.8	14.3	59.6	18.0
Capitol Pre-College Academy for Boys	\$10,595	\$1,770	104.8	14.3	142.9	8.4	\$47,954	\$47,505	88.0	13.8	36.0	24.3	76.0	18.2
Crestworth Middle School	\$6,423	\$1,055	57.6	12.5	85.1	14.3	\$45,829	\$45,342	82.1	10.2	33.9	36.7	75.0	20.1
Glen Oaks Middle School	\$8,709	\$1,499	81.2	25.7	126.7	9.4	\$44,258	\$44,258	75.9	8.0	29.6	48.1	77.8	16.8
Istrouma Senior High School	\$6,008	\$1,175	54.2	10.8	75.8	15.4	\$47,758	\$45,723	83.3	13.7	44.4	37.1	77.8	17.8
Kenilworth Middle School	\$8,653	\$1,212	86.4	9.6	110.4	10.4	\$48,384	\$47,238	90.0	17.4	43.3	23.8	61.7	12.1
Park Elementary School	\$6,495	\$1,351	56.7	4.7	78.0	16.3	\$48,924	\$47,069	92.3	19.2	46.2	9.7	76.9	22.1
Prescott Middle School	\$8,264	\$1,415	75.9	16.9	109.6	10.8	\$48,293	\$47,566	81.8	14.5	49.1	36.4	80.0	13.7
Winbourne Elementary School	\$4,819	\$908	38.3	9.2	58.2	21.1	\$46,719	\$46,231	80.6	13.6	35.5	45.0	77.4	19.3
Evangeline - 1														
Ville Platte High School	\$5,814	\$930	63.2	10.5	87.7	13.6	\$42,418	\$42,027	85.7	11.0	9.5	23.3	19.0	15.9
Iberville - 1														
E.J. Gay Middle School	\$6,461	\$2,425	70.2	6.6	100.9	13.0	\$47,127	\$47,127	91.4	19.9	42.9	9.4	71.4	15.1
Lafayette - 2														
Alice N. Boucher Elementary School	\$7,181	\$1,238	104.6	5.1	119.7	9.1	\$43,378	\$43,378	95.4	9.5	20.0	38.0	27.7	18.1
N. P. Moss Middle School	\$6,407	\$888	86.0	17.9	111.1	9.6	\$45,706	\$45,706	82.8	12.2	32.8	50.9	37.9	17.6

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

FY 2007- 08 MFP Accountability Report

School Data					Accountability Data		Student Data						
District\School Name	City	Type of School	Oct 1, 2007 Enrollment	Grade Span	Performance Score	Performance Label	% Poverty	% With Exceptionalities	% Gifted/Talented	% Minority	Advanced Placement		Attendance Rate
											# Taking AP Courses	% Taking AP Courses	
Madison - 1													
Madison Middle School	Tallulah	Middle	532	6-8	49.9	Unacceptable School	90.6	16.9	0.2	92.9	0	0.0	93.7
Natchitoches - 1													
George L. Parks Elementary & Middle School	Natchitoches	Elementary	534	IN,PS,PK,K-8	53.0	Unacceptable School	96.8	14.3	0.2	100.0	0	0.0	92.8
Rapides - 2													
Arthur F. Smith Middle Magnet School	Alexandria	Middle	534	6-8	57.9	Unacceptable School	94.9	19.2	0	98.5	0	0.0	91.0
Julius Patrick Elementary School	Alexandria	Elementary	262	PS,PK,K-6	54.6	Unacceptable School	99.2	14.8	0	98.1	0	0.0	92.6
Richland - 1													
Delhi Elementary School	Delhi	Elementary	326	PS,PK,K-4	58.4	Unacceptable School	94.8	14.1	0.3	91.7	0	0.0	94.8
St. Helena - 1													
St. Helena Central Middle School	Greensburg	Middle	364	5-8	48.5	Unacceptable School	94.2	17.9	0	93.1	0	0.0	94.3
Union - 1													
Bernice High School	Bernice	Combination	384	K-12	59.7	Unacceptable School	89.8	10.2	0	90.1	0	0.0	92.6
West Baton Rouge - 1													
Port Allen Elementary School	Port Allen	Elementary	250	PS,PK,K-1	56.9	Unacceptable School	91.2	13.7	0	86.0	0	0.0	94.1
Monroe City - 1													
Clara Hall Accelerated School	Monroe	Elementary	353	PS,PK,K-2	49.5	Unacceptable School	98.0	14.7	0	99.2	0	0.0	93.3

FY 2007- 08 MFP Accountability Report

District\School Name	Fiscal Data		Staffing Data				Teacher Data							
	Current Expenditures Per Pupil For:		Staff Per 1,000 Pupils For:			Pupil/Teacher Ratio	Average Budgeted Salary (All Teachers)	Average Budgeted Salary (Exc. ROTC & Rehires)	% Certificated Teachers	Average Years Experience	% Master's Degree or Higher	% Turnover Rate	% Minority	*Average Days Absent
	Classroom Instruction	Pupil & Instruct Support	Certificated Teachers	Uncertificated Teachers	Instructional Staff									
Madison - 1														
Madison Middle School	\$5,334	\$1,079	33.8	15.0	58.3	20.5	\$41,112	\$40,368	69.2	19.2	42.3	34.4	96.2	14.0
Natchitoches - 1														
George L. Parks Elementary & Middle School	\$6,295	\$947	59.9	11.2	80.5	14.1	\$40,751	\$40,258	84.2	13.5	28.9	25.0	57.9	13.0
Rapides - 2														
Arthur F. Smith Middle Magnet School	\$5,666	\$873	71.2	11.2	91.8	12.1	\$40,866	\$40,866	86.4	14.1	29.5	27.5	43.2	12.1
Julius Patrick Elementary School	\$6,985	\$1,030	87.8	3.8	106.9	10.9	\$42,711	\$42,711	95.8	12.9	41.7	57.1	54.2	19.9
Richland - 1														
Delhi Elementary School	\$5,451	\$1,049	73.6	3.1	82.8	13.0	\$39,074	\$39,354	96.0	20.6	52.0	18.2	16.0	14.9
St. Helena - 1														
St. Helena Central Middle School	\$5,227	\$1,187	44.0	19.2	74.2	15.8	\$34,033	\$33,517	69.6	9.5	47.8	65.0	73.9	6.3
Union - 1														
Bernice High School	\$6,673	\$775	75.5	13.0	104.2	11.3	\$40,585	\$40,320	85.3	14.2	47.1	31.3	41.2	19.0
West Baton Rouge - 1														
Port Allen Elementary School	\$8,902	\$847	96.0	4.0	116.0	10.0	\$45,433	\$45,433	96.0	10.0	12.0	8.7	0.0	12.2
Monroe City - 1														
Clara Hall Accelerated School	\$6,290	\$1,282	76.5	0.0	90.7	13.1	\$47,505	\$47,309	100.0	17.5	44.4	23.1	55.6	13.7

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

EVALUATION OF MFP FORMULA

Evaluation of MFP Formula with Supporting Tables

(Information based on latest available data – FY 2006-07)

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 2002-03 when c.v. = .365 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 due to a decrease in students in certain hurricane-affected districts, along with an increase in Local Revenues in certain hurricane-affected districts. In FY 2006-07 the Coefficient of Variation in Total Local Revenues per pupil decreased to .441. This decrease is a return to the norm.

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. However, in FY 2005-06, the Coefficient of Variation in Total Instruction per pupil increased to .222 due to the effects of Hurricanes Katrina and Rita. In FY 2006-07 the Coefficient of Variation in Total Instruction per pupil decreased to .116. This decrease is a return to the norm. 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 [.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. In FY 2006-07 the Coefficient of Variation in Total Support decreased to .376. This decrease is a return to the norm. Spending disparities among local school districts continue for the support services areas of General Administration (c.v. = .672 in FY 2006-07) and Central Services (c.v. = .843 in FY 2006-07) expenditures.

TABLE A-1
COEFFICIENT¹ OF VARIATION FOR SELECTED
LOUISIANA SCHOOL FINANCE VARIABLES: 2002-2003 to 2006-2007

DESCRIPTION	2002-2003 COEFFICIENT OF VARIATION	2003-2004 COEFFICIENT OF VARIATION	2004-2005 COEFFICIENT OF VARIATION	2005-2006 COEFFICIENT OF VARIATION	2006-2007 COEFFICIENT OF VARIATION
REVENUE					
TOTAL LOCAL	0.365	0.379	0.374	0.655	0.441
PROPERTY	0.597	0.589	0.576	0.934	0.646
Non-Debt	0.703	0.697	0.686	0.993	0.747
Debt	0.866	0.858	0.841	1.152	0.873
SALES	0.424	0.420	0.414	0.610	0.450
Non-Debt	0.432	0.421	0.417	0.541	0.452
Debt	2.034	2.707	2.659	5.221	2.756
TOTAL STATE	0.162	0.166	0.165	0.386	0.149
TOTAL FEDERAL	0.257	0.273	0.275	1.964	1.288
TOTAL REVENUE	0.098	0.102	0.108	0.663	0.329
EQUIVALENT TAX RATES					
PROPERTY	0.437	0.414	0.391	0.408	0.408
Non-Debt	0.513	0.492	0.755	0.496	0.484
Debt	0.841	0.849	0.784	0.847	0.874
SALES	0.211	0.212	0.203	0.191	0.194
Non-Debt	0.219	0.211	0.382	0.195	0.191
Debt	2.048	2.700	2.554	2.762	3.052
EXPENDITURES					
INSTRUCTIONAL					
CLASSROOM INSTRUCTION	0.078	0.086	0.094	0.222	0.114
Classroom Teacher Salary ² (Expenditures)	0.073	0.079	0.084	0.132	0.091
Actual Average Classroom Teacher Salary ³	0.057	0.061	0.068	0.075	0.068
PUPIL SUPPORT	0.233	0.271	0.244	0.278	0.231
INSTRUCTIONAL STAFF SUPPORT	0.307	0.277	0.260	0.366	0.309
TOTAL INSTRUCTION	0.083	0.087	0.092	0.222	0.116
SUPPORT					
GENERAL ADMINISTRATION	0.560	0.634	0.523	0.895	0.672
SCHOOL ADMINISTRATION	0.169	0.157	0.158	0.282	0.223
BUSINESS SERVICES	0.311	0.349	0.388	2.498	1.193
MAINT. & OPERATIONS	0.275	0.264	0.241	3.120	0.731
STUDENT TRANSPORTATION	0.232	0.262	0.269	0.386	0.249
CENTRAL SERVICES	0.560	0.655	0.608	0.826	0.843
FOOD/OTHER SERVICES	0.147	0.158	0.157	0.174	0.131
TOTAL SUPPORT	0.147	0.148	0.134	1.206	0.376
FACILITY ACQ. & CONSTR. SERVICES	0.918	0.927	0.908	2.363	1.613
TOTAL EXPENDITURES (without debt)	0.113	0.106	0.110	0.614	0.258
INTEREST ON DEBT	0.708	0.706	0.659	1.473	1.123
TOTAL EXPENDITURES AND INTEREST ON DEBT	0.115	0.108	0.111	0.616	0.262
DEBT SERVICE					
PRINCIPLE	0.612	0.664	0.961	1.611	0.764
OTHER	2.820	2.434	2.424	2.981	3.006
TOTAL OF DEBT SERVICE AND EXPENDITURES	0.126	0.118	0.134	0.614	0.269

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.

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 2006-07 Local Revenues are the basis of the calculation of the State share of Level 1 costs included in the FY 2008-09 MFP Budget Letter.	
	<u>Coefficient of Variation</u>
MFP Level 1 State Share	0.224
MFP Levels 1, 2, and 3 State Share	0.166

The coefficient of Variation in Total MFP State aid per pupil (Levels 1, 2 and 3) based on FY 2006-07 Local Revenues is $c.v. = .166$, 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 ($r = .920$) 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): 2002-2003 to 2006-2007

DESCRIPTION	2002-03	2003-04	2004-05	2005-06	2006-07
REVENUE					
TOTAL LOCAL	0.866	0.889	0.880	0.954	0.920
PROPERTY	0.532	0.619	0.618	0.857	0.658
NON-DEBT	0.604	0.697	0.694	0.854	0.717
DEBT	-0.089	-0.117	-0.116	0.541	-0.023
SALES	0.839	0.844	0.843	0.910	0.908
NON-DEBT	0.824	0.841	0.839	0.815	0.908
DEBT	0.161	0.126	0.129	0.808	0.099
TOTAL STATE	-0.902	-0.885	-0.883	0.634	-0.752
TOTAL FEDERAL	0.050	-0.066	0.033	0.420	0.412
TOTAL REVENUES	0.533	0.544	0.573	0.758	0.642
EQUIVALENT TAX RATES					
PROPERTY TAX RATE	-0.166	-0.118	-0.095	-0.089	-0.101
NON-DEBT	0.062	0.137	0.166	0.049	0.142
DEBT	-0.463	-0.480	-0.379	-0.254	-0.443
SALES TAX RATE	0.059	0.041	-0.001	-0.120	-0.124
NON-DEBT	0.047	0.045	0.143	-0.203	-0.104
DEBT	0.043	-0.013	-0.013	0.283	-0.087
EXPENDITURES					
INSTRUCTIONAL					
CLASSROOM INSTRUCTION	0.329	0.330	0.480	0.876	0.715
Classroom Teacher Salary (Expenditures) ³	0.286	0.286	0.467	0.813	0.517
Actual Average Classroom Teacher Salary ⁴	0.407	0.382	0.475	0.292	0.487
PUPIL SUPPORT	0.518	0.446	0.426	0.786	0.679
INSTRUCTIONAL STAFF SUPPORT	-0.010	0.010	0.107	0.592	0.332
TOTAL INSTRUCTION	0.357	0.375	0.514	0.888	0.761
SUPPORT					
GENERAL ADMINISTRATION	0.519	0.427	0.556	0.836	0.709
SCHOOL ADMINISTRATION	0.284	0.288	0.276	0.775	0.601
BUSINESS SERVICES	0.151	0.168	0.205	0.867	0.541
MAINT. & OPERATIONS	0.377	0.383	0.391	0.354	0.535
STUDENT TRANSPORTATION	-0.079	-0.056	0.045	0.193	0.246
CENTRAL SERVICES	0.333	0.379	0.375	0.762	0.638
FOOD/OTHER SERVICES	-0.104	-0.223	-0.188	0.290	-0.068
TOTAL SUPPORT	0.431	0.407	0.489	0.507	0.645
FACILITY ACQ. & CONSTR. SERVICES	0.078	-0.001	-0.008	0.362	0.272
TOTAL EXPENDITURES	0.372	0.365	0.459	0.595	0.627
INTEREST ON DEBT	0.282	0.255	0.236	0.794	0.356
TOTAL EXPENDITURES AND INTEREST ON DEBT	0.393	0.384	0.470	0.616	0.624
DEBT SERVICE					
PRINCIPLE	0.209	0.261	0.117	0.556	0.457
OTHER	0.029	0.058	0.065	-0.097	-0.098
TOTAL OF DEBT SERVICE AND EXPENDITURES	0.378	0.392	0.417	0.641	0.625

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 October 2006 Elementary/Secondary

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 2008-09 MFP Budget Letter includes FY 2006-07 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.

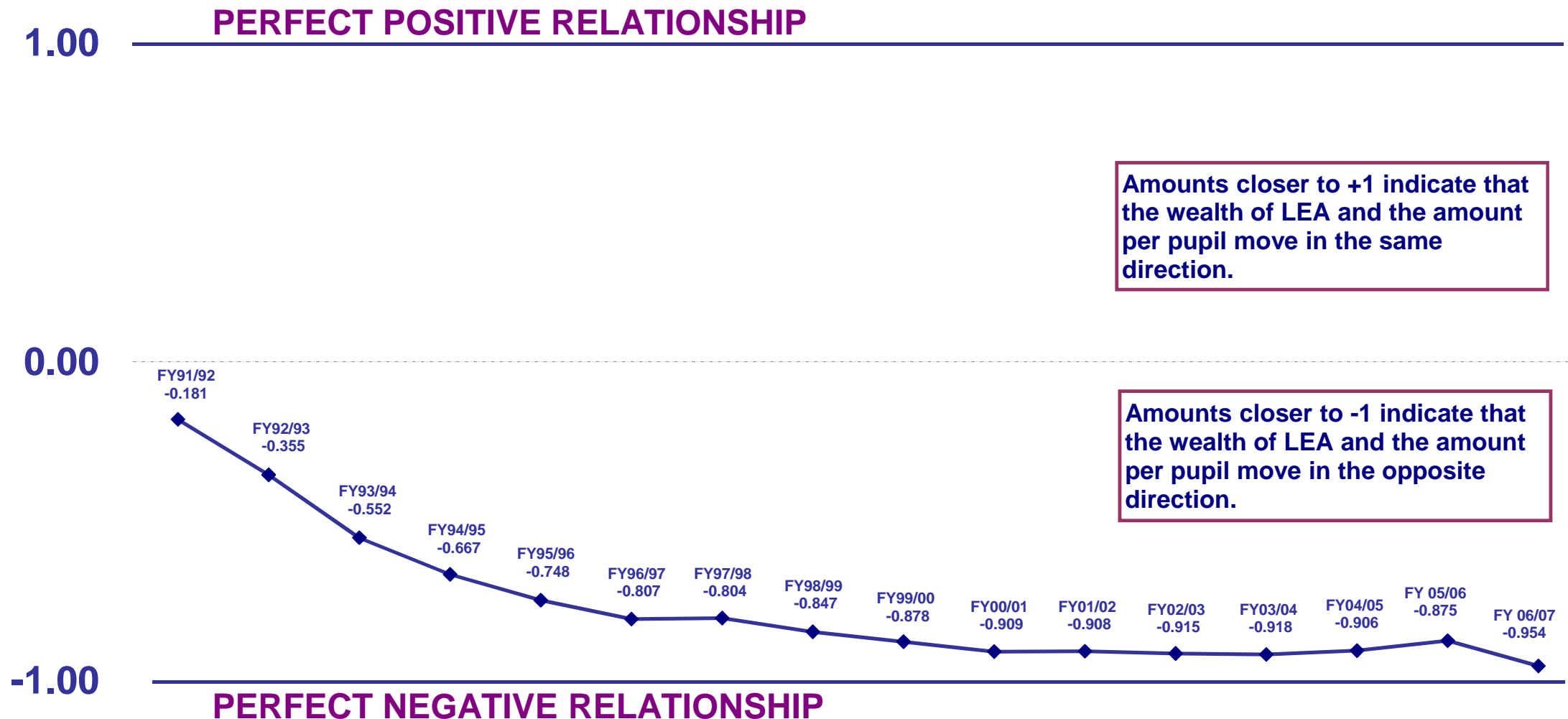
The longitudinal analysis illustrated by Graph A, shows encouraging movement (i.e., stronger and inverse) between wealth of the local school district and MFP per pupil allocations. This movement has favorable implications for measuring the ability of the pupil-driven formula to offset and impact fiscal 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), which signifies that as wealth goes up, State aid goes down. This movement towards negative one (-1) continues from -.875 in FY 2005-06 to -.954 in FY 2006-07. The Local Deduction per pupil based on FY 2006-07 local revenues is calculated in the FY 2008-09 MFP Budget Letter.

TABLE B-2	
CORRELATION BETWEEN LOCAL DEDUCTION (WEALTH) AND MFP FUNDING	
FY 2006-07 Local Revenues are the basis of the calculation of the State share of Level 1 costs included in the FY 2008-09 MFP Budget Letter.	
	<u>Correlation Coefficient</u>
MFP Level 1 State Share	-0.954
MFP Levels 1, 2, and 3 State Share	-0.921

Spending disparities among local school districts for Instruction increased from $r = .357$ in FY 2002-03 to $r = .761$ in FY 2006-07; the correlation between Total Expenditures (including interest on debt) and the district Local Deduction per pupil increased from $r = .393$ in FY 2002-03 to $r = .624$ in FY 2006-07. 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 2006-07



Note: FY 2006-07 Local Revenues were used as the basis of the FY 2008-09 MFP Budget Letter. The FY 2007-08 MFP Budget Letter applied the Local Deduction Method for calculating the 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 2006-07 local revenues as calculated in the FY 2008-09 MFP Budget Letter. Statewide Local Deduction averaged \$1,841 per pupil. The disparity among school districts increases between wealth quintiles. Local Deduction per pupil ranged from \$916 per pupil for districts in the lowest wealth quintile to \$3,042 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 \$640 per pupil in the lowest wealth quintile to an average of \$2,416 per pupil for districts in the highest wealth quintile. Sales Revenues ranged from \$1,330 per pupil for the lowest wealth quintile to \$3,709 per pupil in the highest wealth quintile.

Total Federal, State and Local Revenues ranged from an average of \$8,844 per pupil in the lowest wealth quintile, to an average of \$14,144 per pupil in the highest wealth quintile, a difference of \$5,300 per pupil in FY 2006-07.

Total MFP State aid per pupil (Levels 1, 2 and 3) continues to be distributed inversely to local wealth (See Table C-2). FY 2006-07 local revenues are the basis of the calculation of the State share of Level 1 costs included in the FY 2008-09 MFP Budget Letter. Districts in the lowest wealth quintile received an average of \$5,770 in Total MFP State aid per pupil, while districts in the highest wealth quintile received an average of \$3,783 per pupil. Overall, State aid through Levels 1, 2 and 3 of the MFP averaged \$4,781 per pupil.

TABLE C-2						
AVERAGE PER PUPIL AMOUNTS FOR MINIMUM FOUNDATION PROGRAM (MFP) FUNDING						
BASED ON FY 2006-07 REVENUES INCLUDED IN THE FY 2008-09 MFP BUDGET LETTER						
	State Average	Lowest Quintile	Second Quintile	Third Quintile	Fourth Quintile	Highest Quintile
MFP Level 1	\$3,419	\$4,346	\$3,910	\$3,464	\$3,219	\$2,426
MFP Levels 1, 2 and 3	\$4,781	\$5,770	\$5,215	\$4,886	\$4,515	\$3,783

TABLE C-1
AVERAGE PER PUPIL AMOUNTS FOR SELECTED SCHOOL FINANCE
REVENUE AND EXPENDITURE VARIABLES IN 2006-2007 BY QUINTILES ¹

	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		13		11		6		14	
LOCAL DEDUCTION ²	\$1,841		\$916		\$1,279		\$1,650		\$2,000		\$3,042	
<i>October 2, 2006 Elementary/Secondary Membership</i>												
REVENUE												
TOTAL LOCAL	\$4,269	40.7%	\$2,350	26.6%	\$2,665	30.5%	\$4,103	42.1%	\$4,573	45.4%	\$6,921	48.9%
PROPERTY	\$1,447		\$640		\$787		\$1,778		\$1,333		\$2,416	
NON- DEBT	\$1,159		\$431		\$487		\$1,429		\$953		\$2,199	
DEBT	\$289		\$209		\$300		\$349		\$380		\$217	
SALES	\$2,304		\$1,330		\$1,526		\$1,795		\$2,781		\$3,709	
NON-DEBT	\$2,269		\$1,295		\$1,488		\$1,791		\$2,710		\$3,682	
DEBT	\$35		\$35		\$38		\$4		\$71		\$27	
TOTAL STATE	\$4,392	41.8%	\$5,195	58.7%	\$4,723	54.0%	\$4,453	45.7%	\$4,021	39.9%	\$3,749	26.5%
TOTAL FEDERAL	\$1,833	17.5%	\$1,300	14.7%	\$1,355	15.5%	\$1,181	12.1%	\$1,476	14.7%	\$3,474	24.6%
TOTAL REVENUES	\$10,495	100.0%	\$8,844	100.0%	\$8,744	100.0%	\$9,737	100.0%	\$10,071	100.0%	\$14,144	100.0%
EQUIVALENT TAX RATES ³												
PROPERTY	41.92M		38.54M		35.00M		59.38M		41.86M		37.64M	
NON-DEBT	33.56M		25.93M		21.67M		47.72M		29.92M		34.26M	
DEBT	8.36M		12.61M		13.33M		11.66M		11.94M		3.38M	
SALES ⁴	1.95%		2.31%		1.85%		1.72%		2.02%		1.96%	
NON-DEBT	1.92%		2.25%		1.81%		1.72%		1.97%		1.95%	
DEBT	0.03%		0.06%		0.05%		0.00%		0.05%		0.01%	
EXPENDITURES												
INSTRUCTIONAL												
CLASSROOM INSTRUCTION	\$5,237	52.6%	\$4,791	56.3%	\$4,859	55.5%	\$5,078	51.7%	\$5,405	56.2%	\$5,878	47.1%
<i>Classroom Teacher Salary ⁵</i>	<i>\$3,121</i>	<i>31.3%</i>	<i>\$2,855</i>	<i>33.6%</i>	<i>\$2,976</i>	<i>34.0%</i>	<i>\$3,118</i>	<i>31.7%</i>	<i>\$3,323</i>	<i>34.6%</i>	<i>\$3,281</i>	<i>26.3%</i>
PUPIL SUPPORT	\$383	3.8%	\$314	3.7%	\$311	3.6%	\$379	3.9%	\$411	4.3%	\$473	3.8%
INSTRUCTIONAL STAFF SERVICES	\$465	4.7%	\$399	4.7%	\$377	4.3%	\$523	5.3%	\$497	5.2%	\$509	4.1%
TOTAL INSTRUCTION	\$6,085	61.1%	\$5,505	64.7%	\$5,547	63.4%	\$5,980	60.9%	\$6,313	65.7%	\$6,860	55.0%
SUPPORT												
GENERAL ADMINISTRATION	\$215	2.2%	\$168	2.0%	\$147	1.7%	\$157	1.6%	\$150	1.6%	\$405	3.2%
SCHOOL ADMINISTRATION	\$476	4.8%	\$438	5.2%	\$421	4.8%	\$479	4.9%	\$431	4.5%	\$584	4.7%
BUSINESS SERVICES	\$134	1.3%	\$105	1.2%	\$74	0.8%	\$93	0.9%	\$84	0.9%	\$279	2.2%
MAINTENANCE & OPERATIONS	\$957	9.6%	\$718	8.4%	\$743	8.5%	\$859	8.7%	\$796	8.3%	\$1,531	12.3%
STUDENT TRANSPORTATION	\$536	5.4%	\$527	6.2%	\$517	5.9%	\$477	4.9%	\$546	5.7%	\$598	4.8%
CENTRAL SERVICES	\$128	1.3%	\$69	0.8%	\$63	0.7%	\$128	1.3%	\$117	1.2%	\$232	1.9%
FOOD/OTHER SERVICES	\$536	5.4%	\$558	6.6%	\$565	6.5%	\$518	5.3%	\$472	4.9%	\$563	4.5%
TOTAL SUPPORT	\$2,982	29.9%	\$2,583	30.4%	\$2,531	28.9%	\$2,711	27.6%	\$2,596	27.0%	\$4,193	33.6%
FACILITY ACQUISITION & CONSTRUCTION SERVICES	\$745	7.5%	\$301	3.5%	\$537	6.1%	\$1,007	10.3%	\$518	5.4%	\$1,231	9.9%
TOTAL EXPENDITURES	\$9,812	98.5%	\$8,389	98.7%	\$8,615	98.5%	\$9,699	98.7%	\$9,427	98.1%	\$12,284	98.4%
INTEREST ON DEBT	\$152	1.5%	\$115	1.4%	\$133	1.5%	\$124	1.3%	\$182	1.9%	\$196	1.6%
TOTAL EXPENDITURES AND INTEREST ON DEBT	\$9,964	100.0%	\$8,503	100.0%	\$8,748	100.0%	\$9,823	100.0%	\$9,610	100.0%	\$12,480	100.0%

NOTES:

¹ Quintiles are derived by ranking districts from low to high according to each district's Local Deduction per the 2008-2009 MFP Budget Letter. The FY 2008-09 MFP Budget Letter includes the FY 2006-07 Local Revenues as the basis of the Local Contribution for Level 1 Costs.

² Local Deduction reflects the Local Contribution of Level 1 costs per the FY 2008-09 MFP Budget Letter.

³ FY 2006-07 Sales Tax Rates and Property Tax Millages per 2008-2009 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 October 2, 2006.

In FY 2006-07, the statewide equivalent millage rate, which is calculated based upon net assessed property values of the local district, averaged 41.92. Districts in the lowest wealth quintile had an average of 38.54 mills (including debt), that generated an average of \$640 per pupil in property revenues. Highest wealth quintile districts averaged 37.64 mills (including debt), which generated an average per pupil amount of \$2,416. 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 1.95% in FY 2006-07. Districts in the lowest wealth quintile had an average rate of 2.31%, which generated an average of \$1,330 per pupil, while districts in the highest wealth quintile had an average sales tax rate of 1.96%, which generated an average of \$3,709 per pupil. This difference suggests that school districts with a low tax base usually have low funding per pupil even with high tax rates. Whereas, districts with a high tax base (property and sales) have high funding per pupil even with similar tax rates.

Of total fund expenditures, classroom instruction expenditures accounted for 56.3% in the lowest quintile, 55.5% in the second quintile, 51.7% in the third quintile, 56.2% in the fourth quintile, and 47.1% in the highest quintile. The State average classroom expenditure was 52.6% in FY 2006-07.

School Districts by Wealth Quintile
Based on FY 2006-2007 Local Deduction Calculation

	LOWEST	SECOND	THIRD	FOURTH	HIGHEST
	ALLEN ASSUMPTION AVOYELLES CALDWELL CATAHOULA CITY OF BAKER CONCORDIA EAST CARROLL EVANGELINE FRANKLIN GRANT JEFFERSON DAVIS LASALLE LIVINGSTON MADISON OUACHITA RED RIVER RICHLAND SABINE ST. HELENA ST. MARTIN VERNON WASHINGTON WEST CARROLL	ACADIA BEAUREGARD CLAIBORNE EAST FELICIANA IBERIA MOREHOUSE NATCHITOCHE RAPIDES ST. LANDRY TANGIPAHOA UNION WEBSTER WINN	ASCENSION BOSSIER CADDO CITY OF BOGALUSA DESOTO LAFOURCHE LINCOLN ST. MARY TENSAS VERMILION ZACHARY COMMUNITY	CALCASIEU CITY OF MONROE LAFAYETTE ST. JOHN THE BAPTIST ST. TAMMANY TERREBONNE	BIENVILLE CAMERON EAST BATON ROUGE IBERVILLE JACKSON JEFFERSON ORLEANS PLAQUEMINES POINTE COUPEE ST. BERNARD ST. CHARLES ST. JAMES WEST BATON ROUGE WEST FELICIANA
Total	24	13	11	6	14

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 October 2, 2006, Elementary/Secondary student membership.

SEVENTY PERCENT INSTRUCTIONAL EXPENDITURE REQUIREMENT

Seventy Percent Instructional Expenditure Requirement

(Information based on latest available data – FY2006/2007)

The Seventy Percent Instructional Expenditure Requirement, as stated in HCR 290, Section VIII.B, of the 2006 Legislative Session, dictates that local school districts spend seventy percent of general fund monies, both State and local, on areas of instruction and school administration at the school building level as derived by the Department of Education. 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. Eighteen of the sixty-eight school districts did not meet the 70% Instructional Expenditure Requirement for FY 2006-07. These districts are Cameron, Catahoula, East Carroll, Iberville, Jackson, Jefferson, Orleans, Plaquemines, Pointe Coupee, St. Bernard, St. Helena, St. John the Baptist, Tensas, Union, West Baton Rouge, City of Bogalusa, Zachary Community, and City of Baker. Fourteen of the eighteen districts in noncompliance with this requirement were also in noncompliance in FY 2005-06. Plaquemines was the lowest percentage of the eighteen districts with 50.10%; the highest percentage was for Zachary Community with 69.24%.

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

- Operational costs increasing at a much greater percentage than instructional costs.
 - Increase in non-instructional expenditures for health insurance and retirement costs.
 - Increases in property and liability insurance.
 - High transportation costs due to the geographical spread of the district and rising fuel cost.
 - Debris clean-up and rebuilding of infrastructure from the effects of Hurricanes Katrina and Rita.
- 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 (2002-03 compared to 2006-07).

Note: Effective in FY2006-07, the 70% instructional requirement is revised as outlined in the MFP resolution, HCR 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 2006-2007 (General Funds)					Seventy Percent Instructional Requirement 2002-2003 through 2006-2007					Instructional Expenditures per 70% Definition 2002-2003 and 2006-2007				
		October 2, 2006 Elementary/ Secondary Membership	Instructional* 2006-2007	Support* 2006-2007	Grand Total (Instructional plus Other)	Per Pupil Grand Total	Percent Instructional	70% 2002-2003	70% 2003-2004	70% 2004-2005	70% 2005-2006	70%* 2006-2007	Total Instructional 2002-2003	Total Instructional* 2006-2007	Absolute Change	Percent Change
1	Acadia Parish	9,479	\$39,438,936	\$16,589,181	\$56,028,117	\$5,911	70.39%	73.95%	72.69%	70.83%	70.56%	70.39%	\$36,963,420	\$39,438,936	\$2,475,516	6.70%
2	Allen Parish	4,303	\$24,796,012	\$8,167,528	\$32,963,540	\$7,661	75.22%	70.72%	69.68%	73.77%	75.20%	75.22%	\$17,104,765	\$24,796,012	\$7,691,247	44.97%
3	Ascension Parish	18,199	\$94,459,914	\$34,994,122	\$129,454,036	\$7,113	72.97%	75.46%	75.32%	74.03%	74.50%	72.97%	\$71,940,565	\$94,459,914	\$22,519,349	31.30%
4	Assumption Parish	4,217	\$20,627,685	\$9,001,669	\$29,629,354	\$7,026	69.62%	71.61%	70.46%	70.02%	68.21%	69.62%	\$19,810,612	\$20,627,685	\$817,073	4.12%
5	Avoyelles Parish	6,261	\$22,159,787	\$8,446,245	\$30,606,031	\$4,888	72.40%	72.75%	72.97%	71.82%	68.40%	72.40%	\$23,516,005	\$22,159,787	(\$1,356,218)	-5.77%
6	Beauregard Parish	6,106	\$29,973,039	\$10,724,874	\$40,697,913	\$6,665	73.65%	71.43%	70.84%	71.16%	70.85%	73.65%	\$23,932,314	\$29,973,039	\$6,040,725	25.24%
7	Bienville Parish	2,368	\$14,100,208	\$4,758,004	\$18,858,212	\$7,964	74.77%	73.07%	72.17%	71.28%	70.03%	74.77%	\$11,850,651	\$14,100,208	\$2,249,557	18.98%
8	Bossier Parish	19,393	\$97,428,344	\$35,293,117	\$132,721,461	\$6,844	73.41%	73.67%	73.06%	71.60%	71.54%	73.41%	\$74,714,933	\$97,428,344	\$22,713,411	30.40%
9	Caddo Parish	43,019	\$235,041,723	\$85,065,710	\$320,107,433	\$7,441	73.43%	73.44%	72.17%	71.79%	70.60%	73.43%	\$203,436,876	\$235,041,723	\$31,604,847	15.54%
10	Calcasieu Parish	32,247	\$167,945,710	\$63,225,519	\$231,171,229	\$7,169	72.65%	73.50%	72.41%	72.49%	72.39%	72.65%	\$131,008,661	\$167,945,710	\$36,937,049	28.19%
11	Caldwell Parish	1,818	\$7,109,202	\$2,970,786	\$10,079,988	\$5,545	70.53%	71.01%	70.86%	70.30%	69.24%	70.53%	\$6,061,693	\$7,109,202	\$1,047,509	17.28%
12	Cameron Parish	1,530	\$11,914,444	\$6,192,942	\$18,107,386	\$11,835	65.80%	67.65%	68.86%	68.91%	48.09%	65.80%	\$9,761,981	\$11,914,444	\$2,152,463	22.05%
13	Catahoula Parish	1,783	\$7,516,650	\$3,681,853	\$11,198,503	\$6,281	67.12%	68.19%	68.22%	69.25%	69.53%	67.12%	\$6,804,027	\$7,516,650	\$712,623	10.47%
14	Claiborne Parish	2,579	\$13,071,078	\$5,314,090	\$18,385,168	\$7,129	71.10%	75.52%	76.03%	74.88%	74.52%	71.10%	\$12,879,581	\$13,071,078	\$191,497	1.49%
15	Concordia Parish	4,042	\$18,413,488	\$5,958,054	\$24,371,542	\$6,030	75.55%	75.17%	75.35%	74.63%	74.03%	75.55%	\$14,858,419	\$18,413,488	\$3,555,069	23.93%
16	DeSoto Parish	4,965	\$29,781,220	\$10,214,530	\$39,995,750	\$8,056	74.46%	72.56%	73.16%	72.16%	71.75%	74.46%	\$23,274,451	\$29,781,220	\$6,506,769	27.96%
17	E. Baton Rouge Parish	49,197	\$230,815,931	\$100,199,566	\$331,015,497	\$6,728	69.73%	68.43%	66.83%	67.87%	68.05%	69.73%	\$202,860,536	\$230,815,931	\$27,955,395	13.78%
18	East Carroll Parish	1,499	\$6,625,064	\$3,339,604	\$9,964,668	\$6,648	66.49%	69.57%	69.10%	66.70%	62.85%	66.49%	\$6,829,327	\$6,625,064	(\$204,263)	-2.99%
19	East Feliciana Parish	2,356	\$12,396,699	\$5,203,807	\$17,600,506	\$7,471	70.43%	72.00%	71.04%	70.03%	71.18%	70.43%	\$10,415,847	\$12,396,699	\$1,980,852	19.02%
20	Evangeline Parish	6,173	\$31,783,830	\$10,889,206	\$42,673,036	\$6,913	74.48%	75.26%	75.77%	73.83%	73.95%	74.48%	\$23,448,991	\$31,783,830	\$8,334,839	35.54%
21	Franklin Parish	3,476	\$14,848,088	\$5,511,690	\$20,359,778	\$5,857	72.93%	74.29%	72.63%	71.39%	69.56%	72.93%	\$14,958,109	\$14,848,088	(\$110,021)	-0.74%
22	Grant Parish	3,559	\$14,822,740	\$5,909,239	\$20,731,979	\$5,825	71.50%	70.21%	70.26%	70.02%	68.62%	71.50%	\$13,166,704	\$14,822,740	\$1,656,036	12.58%
23	Iberia Parish	14,129	\$64,455,559	\$26,029,521	\$90,485,080	\$6,404	71.23%	75.13%	74.59%	74.68%	74.31%	71.23%	\$58,598,836	\$64,455,559	\$5,856,723	9.99%
24	Iberville Parish	4,290	\$22,387,427	\$11,014,244	\$33,401,671	\$7,786	67.02%	65.53%	63.63%	66.67%	64.62%	67.02%	\$20,391,288	\$22,387,427	\$1,996,139	9.79%
25	Jackson Parish	2,162	\$13,512,255	\$6,899,501	\$20,411,756	\$9,441	66.20%	69.13%	67.63%	67.59%	67.06%	66.20%	\$12,293,822	\$13,512,255	\$1,218,433	9.91%
26	Jefferson Parish	43,528	\$222,184,958	\$118,021,233	\$340,206,191	\$7,816	65.31%	71.73%	71.48%	71.72%	70.44%	65.31%	\$202,374,522	\$222,184,958	\$19,810,436	9.79%
27	Jefferson Davis Parish	5,776	\$31,109,464	\$12,079,836	\$43,189,300	\$7,477	72.03%	73.14%	73.05%	73.27%	71.18%	72.03%	\$24,794,247	\$31,109,464	\$6,315,217	25.47%
28	Lafayette Parish	30,255	\$135,746,299	\$48,811,246	\$184,557,545	\$6,100	73.55%	76.89%	73.67%	72.47%	71.34%	73.55%	\$128,557,394	\$135,746,299	\$7,188,905	5.59%
29	Lafourche Parish	14,613	\$76,945,219	\$24,744,100	\$101,689,319	\$6,959	75.67%	76.17%	75.65%	75.47%	73.46%	75.67%	\$69,188,026	\$76,945,219	\$7,757,193	11.21%
30	LaSalle Parish	2,715	\$12,782,521	\$5,257,696	\$18,040,217	\$6,645	70.86%	71.89%	71.54%	71.89%	70.18%	70.86%	\$11,492,551	\$12,782,521	\$1,289,970	11.22%
31	Lincoln Parish	6,657	\$28,616,175	\$7,116,969	\$35,733,144	\$5,368	80.08%	76.22%	76.19%	76.21%	75.23%	80.08%	\$23,668,615	\$28,616,175	\$4,947,560	20.90%
32	Livingston Parish	23,155	\$107,290,446	\$29,988,290	\$137,278,736	\$5,929	78.16%	77.16%	76.60%	76.51%	76.71%	78.16%	\$76,434,025	\$107,290,446	\$30,856,421	40.37%
33	Madison Parish	2,304	\$9,311,364	\$4,019,341	\$13,330,705	\$5,786	69.85%	69.58%	72.24%	71.64%	68.95%	69.85%	\$8,774,589	\$9,311,364	\$536,775	6.12%
34	Morehouse Parish	4,977	\$23,913,861	\$9,769,107	\$33,682,968	\$6,768	71.00%	71.09%	72.08%	72.42%	72.93%	71.00%	\$19,908,373	\$23,913,861	\$4,005,488	20.12%
35	Natchitoches Parish	6,926	\$32,632,758	\$10,753,909	\$43,386,667	\$6,264	75.21%	71.34%	70.87%	71.26%	71.78%	75.21%	\$25,520,928	\$32,632,758	\$7,111,830	27.87%
36	Orleans Parish**	9,039	\$87,528,032	\$59,625,761	\$147,153,793	\$16,280	59.48%	70.32%	70.48%	67.94%	56.27%	59.48%	\$260,469,250	\$87,528,032	(\$172,941,218)	-66.40%

L E A	District	"Seventy Percent" Instructional Evaluation By District For Fiscal Year 2006-2007 (General Funds)					Seventy Percent Instructional Requirement 2002-2003 through 2006-2007					Instructional Expenditures per 70% Definition 2002-2003 and 2006-2007					
		October 2, 2006 Elementary/ Secondary Membership	Instructional* 2006-2007	Support* 2006-2007	Grand Total (Instructional plus Other)	Per Pupil Grand Total	Percent Instructional	70% 2002-2003	70% 2003-2004	70% 2004-2005	70% 2005-2006	70%* 2006-2007	Total Instructional 2002-2003	Total Instructional* 2006-2007	Absolute Change	Percent Change	
	37 Ouachita Parish	18,937	\$97,481,433	\$33,906,152	\$131,387,585	\$6,938	74.19%	72.62%	71.81%	70.21%	69.58%	74.19%	\$77,465,331	\$97,481,433	\$20,016,102	25.84%	
	38 Plaquemines Parish	3,573	\$22,621,682	\$22,527,598	\$45,149,280	\$12,636	50.10%	64.06%	64.29%	60.22%	55.68%	50.10%	\$21,798,956	\$22,621,682	\$822,726	3.77%	
	39 Pointe Coupee Parish	2,998	\$14,349,287	\$6,810,483	\$21,159,770	\$7,058	67.81%	70.75%	69.93%	66.81%	65.44%	67.81%	\$14,121,535	\$14,349,287	\$227,752	1.61%	
	40 Rapides Parish	23,763	\$113,278,154	\$30,055,665	\$143,333,819	\$6,032	79.03%	73.89%	73.89%	77.50%	77.87%	79.03%	\$90,811,230	\$113,278,154	\$22,466,924	24.74%	
	41 Red River Parish	1,553	\$7,526,746	\$2,863,887	\$10,390,633	\$6,691	72.44%	68.98%	71.05%	70.60%	70.25%	72.44%	\$6,360,466	\$7,526,746	\$1,166,280	18.34%	
	42 Richland Parish	3,429	\$17,150,347	\$6,440,965	\$23,591,312	\$6,880	72.70%	73.27%	72.74%	70.53%	70.80%	72.70%	\$14,948,633	\$17,150,347	\$2,201,714	14.73%	
	43 Sabine Parish	4,187	\$20,959,108	\$6,365,360	\$27,324,468	\$6,526	76.70%	72.13%	71.51%	71.33%	71.13%	76.70%	\$15,061,293	\$20,959,108	\$5,897,815	39.16%	
	44 St. Bernard Parish	3,513	\$7,697,423	\$7,274,512	\$14,971,935	\$4,262	51.41%	74.27%	73.55%	73.21%	67.16%	51.41%	\$38,038,552	\$7,697,423	(\$30,341,129)	-79.76%	
	45 St. Charles Parish	9,678	\$72,192,661	\$23,033,387	\$95,226,048	\$9,839	75.81%	71.85%	71.20%	71.95%	70.65%	75.81%	\$53,282,425	\$72,192,661	\$18,910,236	35.49%	
	46 St. Helena Parish	1,313	\$5,102,561	\$2,695,263	\$7,797,824	\$5,939	65.44%	62.83%	62.43%	62.51%	62.96%	65.44%	\$4,105,845	\$5,102,561	\$996,716	24.28%	
	47 St. James Parish	4,096	\$25,359,617	\$5,203,897	\$30,563,514	\$7,462	82.97%	75.49%	76.98%	76.32%	76.02%	82.97%	\$17,868,837	\$25,359,617	\$7,490,780	41.92%	
	48 St. John Parish	6,711	\$38,539,770	\$17,370,387	\$55,910,157	\$8,331	68.93%	72.44%	71.56%	72.18%	70.61%	68.93%	\$32,159,869	\$38,539,770	\$6,379,901	19.84%	
	49 St. Landry Parish	15,457	\$71,501,470	\$26,817,303	\$98,318,773	\$6,361	72.72%	72.99%	74.51%	71.26%	70.92%	72.72%	\$60,771,813	\$71,501,470	\$10,729,657	17.66%	
	50 St. Martin Parish	8,582	\$34,624,819	\$14,680,611	\$49,305,430	\$5,745	70.23%	74.02%	70.39%	70.59%	70.58%	70.23%	\$33,955,415	\$34,624,819	\$669,404	1.97%	
	51 St. Mary Parish	9,841	\$51,968,571	\$19,342,053	\$71,310,624	\$7,246	72.88%	71.99%	71.64%	72.13%	71.44%	72.88%	\$43,040,669	\$51,968,571	\$8,927,902	20.74%	
	52 St. Tammany Parish	34,857	\$212,479,507	\$76,402,390	\$288,881,897	\$8,288	73.55%	74.23%	74.03%	73.80%	72.82%	73.55%	\$161,996,471	\$212,479,507	\$50,483,036	31.16%	
	53 Tangipahoa Parish	19,487	\$81,529,619	\$23,861,631	\$105,391,250	\$5,408	77.36%	78.17%	77.15%	75.69%	75.70%	77.36%	\$64,346,790	\$81,529,619	\$17,182,829	26.70%	
	54 Tensas Parish	812	\$4,197,707	\$2,423,228	\$6,620,935	\$8,154	63.40%	67.17%	67.69%	66.73%	66.36%	63.40%	\$4,548,639	\$4,197,707	(\$350,932)	-7.72%	
	55 Terrebonne Parish	18,911	\$103,595,245	\$27,866,313	\$131,461,558	\$6,952	78.80%	75.28%	75.51%	74.99%	75.41%	78.80%	\$81,822,589	\$103,595,245	\$21,772,656	26.61%	
	56 Union Parish	3,072	\$12,394,277	\$6,386,561	\$18,780,838	\$6,114	65.99%	72.09%	72.17%	71.04%	69.20%	65.99%	\$12,107,234	\$12,394,277	\$287,043	2.37%	
	57 Vermilion Parish	8,986	\$39,672,782	\$17,273,300	\$56,946,082	\$6,337	69.67%	70.03%	70.69%	72.03%	64.57%	69.67%	\$32,147,179	\$39,672,782	\$7,525,603	23.41%	
	58 Vernon Parish	9,608	\$47,465,056	\$18,904,594	\$66,369,650	\$6,908	71.52%	73.03%	72.66%	71.29%	70.60%	71.52%	\$41,260,419	\$47,465,056	\$6,204,637	15.04%	
	59 Washington Parish	5,159	\$26,193,783	\$9,477,282	\$35,671,065	\$6,914	73.43%	72.75%	72.73%	72.70%	72.48%	73.43%	\$20,016,256	\$26,193,783	\$6,177,527	30.86%	
	60 Webster Parish	7,435	\$33,748,441	\$10,129,088	\$43,877,529	\$5,901	76.92%	75.95%	75.83%	76.32%	75.83%	76.92%	\$27,286,484	\$33,748,441	\$6,461,957	23.68%	
	61 W. Baton Rouge Parish	3,577	\$17,725,641	\$7,972,359	\$25,698,000	\$7,184	68.98%	67.99%	69.60%	69.95%	70.16%	68.98%	\$14,500,215	\$17,725,641	\$3,225,426	22.24%	
	62 West Carroll Parish	2,311	\$9,604,635	\$4,149,208	\$13,753,843	\$5,951	69.83%	72.45%	71.26%	71.20%	70.38%	69.83%	\$8,094,234	\$9,604,635	\$1,510,401	18.66%	
	63 West Feliciana Parish	2,447	\$15,690,879	\$5,130,008	\$20,820,887	\$8,509	75.36%	70.44%	70.39%	70.15%	68.78%	75.36%	\$13,303,612	\$15,690,879	\$2,387,267	17.94%	
	64 Winn Parish	2,761	\$13,276,680	\$5,102,969	\$18,379,649	\$6,657	72.24%	70.28%	68.82%	67.58%	69.85%	72.24%	\$9,580,090	\$13,276,680	\$3,696,590	38.59%	
	65 City of Monroe	9,037	\$30,064,795	\$11,413,059	\$41,477,854	\$4,590	72.48%	72.59%	72.74%	73.12%	71.22%	72.48%	\$40,607,433	\$30,064,795	(\$10,542,638)	-25.96%	
	66 City of Bogalusa	2,439	\$13,114,242	\$5,901,582	\$19,015,824	\$7,797	68.96%	74.71%	71.16%	74.71%	69.48%	68.96%	\$13,866,241	\$13,114,242	(\$751,999)	-5.42%	
	67 Zachary Community	3,833	\$19,285,832	\$8,566,191	\$27,852,023	\$7,266	69.24%	N/A	59.76%	68.00%	67.49%	69.24%	\$19,285,832	\$19,285,832	\$19,285,832	N/A	
	68 City of Baker	2,225	\$8,382,649	\$3,968,174	\$12,350,823	\$5,551	67.87%	N/A	59.97%	63.99%	67.70%	67.87%	\$8,382,649	\$8,382,649	\$8,382,649	N/A	
	State Totals	653,683	\$3,302,261,548	\$1,286,097,550	\$4,588,359,098	\$7,019	71.97%	73.43%	72.76%	72.13%	71.78%	71.97%	\$2,971,339,689	\$3,302,261,548	\$330,921,859	11.14%	

* Effective in FY2006-07, the 70% instructional requirement is revised as outlined in the MFP resolution, HCR 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 are considered in the 70% measurement. School administration has been added to the categories of instruction, pupil support, and instructional staff services as instructional expenditures. Profile of Educational Personnel (PEP) data is used to pro-rate actual expenditures between the school site and the central office.

** Includes only Orleans Parish School Board

Cameron Parish School Board

*Ms. Marsha Trahan, Dist. 1; Dwayne Sanner, President, Dist. 2; R. Scott Nunez, Vice-President, Dist. 3;
Ms. Dot Theriot, Dist. 4; Loston McEvers, Dist. 5; Marvin Trahan, Dist. 6; Ms. 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 337.905.5572*

July 29, 2008

Ms. Judy Hurry
Louisiana Department of Education
Claiborne Building, Office 5-253
1201 North Third Street
Baton Rouge, LA 70802

RECEIVED

JUL 31 2008

DIVISION OF
EDUCATION FINANCE

Dear Ms. Hurry,

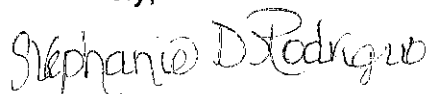
In 2006-2007, Cameron Parish School Board did not meet the 70% Local General Fund Required Instructional Expenditure pursuant to the Minimum Foundation Program 2006-2007 Handbook.

The Hurricane Rita event of September 24, 2005 significantly impacted our assets which then impacted our expenditures. Space was a huge issue and we could not replace all that we had lost at that time. We 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.

While we are moving toward recovery, space continues to be a significant issue at our remaining temporary site. We have the populations of three schools housed 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. However, we hope to see greater than the current 65.80% total as we close 2007-2008, since we were able to add equipment to Johnson Bayou High School where we did open the restored main building in August, 2007.

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

Catahoula Parish School Board

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

Superintendent
Ronald R. Lofton

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December 6, 2007

LA Department of Education
Division of Education Finance
Attn: Keya D. Williams, Auditor
P.O. Box 94064
Baton Rouge, LA 70804-9064

RECEIVED

DEC 11 2007

EDUCATION FINANCE
AUDIT SECTION

Dear Ms. Williams:

Our district was notified of noncompliance with the 70% General Fund Required Instructional Expenditures. Below are our responses:

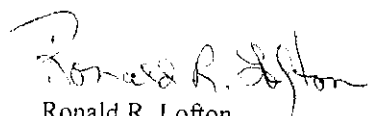
1. Due to the rural nature of our parish, we pay a large amount of our 30% area in student transportation—10.23%. This cost of this service increased this year with the increase in LSERS and also in State Group Insurance. The insurance affected us across the board. With the majority of our bus drivers on insurance, it increased the 30% area even more. Additionally, the cost of fuel increased, thereby the board increased the amount of operational expense that it paid to the contract drivers. This amount continues into this fiscal year as costs are up even more.
2. We have drastically cut repairs & maintenance costs, but those still mount on a small budget. We have 10 school buildings, many of which were built in the mid 1900's.
3. We feel that the new calculation method inadequately portrays the amount of money going into our classrooms. We had 1.08% of our 1000 function level pulled out for Central Office/other. All of our 1000 function level costs are at the school building instructional level. We also feel that we should be given credit for health and psychological services at the school building level. Yes, our staff members in these areas are based at the Central Office, but only because they serve the entire district. They are in the schools on a daily basis and without their support to these students, the academic areas would not be fully addressed. We also feel that the guidance area of costs was not adequately represented in the new calculation. The majority of it was not counted at the school building level, however, these guidance counselors are true academic support for these students. If we had been given credit for these at the school building level, we would have been much closer to compliance, if not in compliance.

2007-2008 Plans and concerns:

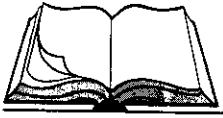
1. We have consolidated one bus route through attrition. We feel that this is the last bus route that we are capable of losing. We have consolidated our bus routes to the minimum, yet we still must operate over 30 buses to handle the rural nature of our parish.
2. We attempted a bond issue tax this past summer that would have allowed us to build one high school—eliminating buildings and giving us a cost efficient building. This property tax proposal was soundly defeated by our voters. This would have allowed us to reduce the 30% area, but it will not happen at this time. The board may look at bringing this proposition back to our voters in the future, but based on the margin of defeat, I do not believe that they will anytime soon.
3. We have a large sewage issue that we are facing this school year. The cost of this problem will be near \$50,000. We must upgrade this sewer system or face this building being shut down by the Department of Health. We have until school reopens for 2008-2009 to correct the problems. This additional maintenance issue will greatly effect our 70%-30% for 2007-2008.

We plan to continue to monitor our 70% problem in the 2007-2008 school year, however, being a rural parish with students living in rural areas, we are at a distinct disadvantage on being able to meet full compliance. I hope this provides an adequate explanation for our noncompliance in 2006-2007. I assure you all methods are being taken to regain compliance. If you need further information, please contact me at 318-744-5727 or by e-mail at rlofton@cpsbla.org.

Sincerely,

A handwritten signature in black ink that reads "Ronald R. Lofton". The signature is written in a cursive style with a large initial 'R'.

Ronald R. Lofton
Superintendent



EAST CARROLL PARISH SCHOOL BOARD

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

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District 8

Georjean Jackson
District 7

April 24, 2008

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 offers the following explanation as to why the 70% requirement was not met for the 2006-2007 school year:

The District had to purchase two (2) buses, continued rising gas prices, and loss of teachers, which reduces salaries and benefits.

Now that the use of the formula is understood, plans to meet the 70% of instruction requirement for the 2007-2008 school year are being put into place.

If further information is needed, please advise.

Sincerely,

Dr. Volaria 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) 559-3864



Iberville Parish School Board

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

MELVIN LODGE
President

GLYNA M. KELLY
Vice-President

April 23, 2008

RECEIVED

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

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 2006-2007 fiscal year. Some of the reasons our school district did not meet the required percentage can be attributed to:

1. \$1.2 million Siemens' contract for HVAC work in the district.
2. Legal fees regarding Siemens' contract
3. All insurance expenditures increased for various reasons
4. Increased cost of fuel

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. Our plans for the future to ensure that we meet this requirement includes making sure instructional items are coded correctly, moving maintenance into its own fund, and increasing the salaries of instructional personnel. In addition, the Siemens' contract is complete.

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

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Michael C. Barbee
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Yolanda B. Laws
Plaquemine, La.

Freddie Molden, III
Bayou Goula, La.

Darlene M. Ourso
White Castle, La.

MEMBERS

**JACKSON PARISH
SCHOOL BOARD**

Wayne Alford Superintendent
Harvey Robinson, President

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

RECEIVED

April 22, 2008

APR 24 2008

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

DIVISION OF
EDUCATION FINANCE

Dear Ms. Stevens:

Pursuant to your letter dated April 1, 2008 regarding our districts failure to meet the 70% instructional requirement, please accept this letter as my official response.

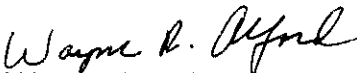
The Jackson Parish School District, for the FY 2006-2007 suffered a reduction in student membership which reduced MFP funding. Further, the costs of retirement and health care continue to increase. Our records show that the cost of plant services for the FY 2006-2007 increased by 20.3%. One of our mission statements is to provide each student with a safe and modern facility to pursue an education. To achieve this, our facilities continue to need renovation. Our records also show that our facilities are more than 30 years old. Based upon this, renovation will continue in order to stay in compliance with code regulations.

Our district operates on Ad Valorem Taxes and Local Sales Tax Funds. The use of these taxes are dedicated to the following: 68% of the local sales tax of one (1) cent collections go to District Maintenance and 30% of one (1) cent collections go to General Maintenance. This dedicated tax continues to create an additional hardship on our district for maintaining the 70% instructional requirement.

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

Thank you for your consideration in this matter.

Sincerely,


Wayne R. Alford
Superintendent
Jackson Parish Schools



DIANE M. ROUSSEL, Ph.D.
SUPERINTENDENT

Business Services
JEFFERSON PARISH PUBLIC
SCHOOL SYSTEM

4600 RIVER ROAD
MARRERO, LOUISIANA 70072-1943
349 - 7635
FAX (504) 349 - 8583
www.jpss.k12.la.us

CARLA B. NEWMAN, CPA
CHIEF FINANCE & ACCOUNTING

RAYLYN STEVENS, CPA
CHIEF FINANCIAL OFFICER

April 16, 2008

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

Dear Mrs. Scioneaux:

This letter is in response to your letter dated April 1, 2008 requesting an explanation for non-compliance with the 70% expenditure requirement.

Several factors were responsible for the school district's non-compliance. They are as follows:

- Property insurance increased significantly, but in the next few years it should begin to decrease.
- Health insurance costs continued to rise.
- Local raises were awarded to administration. As a result, retirement costs increased as well.
- Technical services for data processing and transportation increased significantly due to the effects of Hurricane Katrina.
- Sales tax collection fees from the sheriff's office increased due to the increase in the amount of sales tax received.

Because we understand the significance of the 70% requirement, we will make every effort to monitor our expenses in order to comply. Please do not hesitate to contact us if you have further questions or comments.

Sincerely,

Raylyn Stevens, C.P.A.
Chief Financial Officer



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 23, 2008

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

RECEIVED

APR 25 2008

DIVISION OF
EDUCATION FINANCE

RE: 70% Expenditure Requirement for FY 2006-07

Dear Ms. Stevens:

This letter is written in response to Elizabeth Scioneaux's letter dated April 1, 2008, concerning the 70% General Fund Expenditure Requirement for FY 2006-07. In the paragraphs below and in Attachment One we provide both general and specific comments related to the financial results reported in our FY 2006-07 Annual Financial Report (AFR).

In July 2006, the School District was struggling with the impact of four extremely critical events. First and foremost was Hurricane Katrina. Specifically, many School District employees and contractors were working to ensure that the physical facilities would be ready for the opening of classes in late August 2006. Secondly, the School District was required to learn the FEMA rules and regulations. We needed to know what FEMA would pay for and what documentation was required before reimbursement would be received. Third, the School District was creating additional charter schools. Each charter school required many meetings to negotiate responsibilities and finalize the appropriate legal documents. Finally, the School District was endeavoring to work through the impact of Louisiana House Bill 121 (Act 35) which transferred control of the majority of Orleans Parish schools to the Louisiana State Department of Education's Recovery School District. All of these activities caused an unusual reallocation of expenditures away from the instruction category to other expenditure categories as the School District endeavored to deal with each issue.

Attachment One, Summary of the AFR, For the Fiscal Year Ended June 30, 2007, provides a listing of expenditures by category and the calculation of the instructional expenditures versus the support expenditures. We have shown five (A, B, C, D, E) pro forma adjustments, which in our opinion, impact the instruction percentage. These pro forma adjustments are as follows:

*"Success is the **ONLY OPTION!**"*

- (A) Adjustment A totals \$6,950,000 and is composed of two separate items. First, the School District agreed to a settlement with the United Teachers Union of New Orleans of various Hurricane Katrina related issues. One half of the settlement amount or \$3.5 million was charged as expense in the General Fund. The second item relates to the I Can Learn lease payment. Originally, this lease payment was to be charged to federal grant. However, because of the circumstances surrounding the signing of the lease purchase, the School District was advised by the State of Louisiana, Department of Education that this had to be a General Fund expense. Both of these expenditures are included in the AFR under Function Code 2300, General Administration.
- (B) Adjustment B totals \$4,900,000 and is composed of several items. First, the School District agreed to allocate \$1.5 million dollars to settle outstanding legal claims under \$100,000. Additionally, several other legal settlements are included in this number. Finally, the balance includes payments made to outside legal attorneys who represented the School District in a variety of matters. All of these expenditures are included in the AFR under Function Code 2300, General Administration.
- (C) Adjustment C totals \$5,700,000 and represents payments made to two management consulting firms. In July 2005 a decision was made 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 School Board's existing financial condition and to implement effective financial systems, a restructured finance and accounting organization, and to develop policies and procedures that would improve the accuracy and timely compilation and presentation of financial information. These services included all of the changes made necessary by Hurricane Katrina. A&M was assisted by Calloway Partners and their General Fund expenditures totaled approximately \$5.7 million and were categorized under Function Code 2500 Fiscal Services.
- (D) Adjustment D totals \$4,162,441 and represents workers compensation claim payments. These workers compensation claim payments have nothing to do with current employees. Instead, it represents payments to former employees (i.e., pre Hurricane Katrina employees) who were injured on the job. In prior years the School District was self insured for workers compensation. Unfortunately, the reserves were inadequate and during FY 2006-07 the School District was required to use approximately \$4.2 million dollars of current funds. These expenditures are included in the AFR under Function Code 2800, Central Services.

*"Success is the **ONLY OPTION!**"*

Page 3 - 70% Expenditure Requirement for FY 2006-07
April 23, 2008

(E) Adjustment E totals \$4,800,000 and represents property insurance for the RSD. In FY 2005-06 the RSD requested the School District to purchase property insurance on their buildings. The School District did purchase the property insurance for the period May 1, 2006 through April 30, 2007. The expense applicable to FY 2006-07 was calculated at \$4,800,000 and was billed to the RSD. This cost was included under Function Code 2600, Operations and Maintenance.

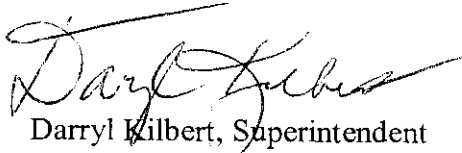
Each of the first four adjustments (i.e., A- D) is a result of actions taken in prior years, and represents a legacy cost for which there were inadequate reserves. These legacy costs, in our opinion, should be eliminated from the instruction calculation. Additionally, Adjustment E must be eliminated as it is just a gross up of revenue and expenses. If these adjustments are made, then the pro forma instruction calculation totaled 72.3 percent which exceeded the requirement by 2.3 percent.

With respect to achieving compliance in FY 2007-08 we believe after the legacy costs are eliminated we will once again be above the 70 percent threshold. We It should be noted, however, that the legacy costs will be substantially lower in FY 2007-08. Specifically, the legal judgments and outside attorney invoices will be reduced dramatically. The management consulting charges for Alvarez and Marsal and the workers compensation claims run out should be almost eliminated.

Currently, we are in the process of preparing the budget for FY 2008-09. Again, we want to reiterate that the Administration of the Orleans Parish School Board understands the 70% Expenditure Rule and fully intends to comply with it. However, we continue to believe that the legacy costs, if any, should be removed from the calculation.

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

Sincerely,


Darryl Kilbert, Superintendent

Attachment: Response to 70% Expenditure Requirement for FY 2006-2007

*"Success is the **ONLY OPTION!**"*

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

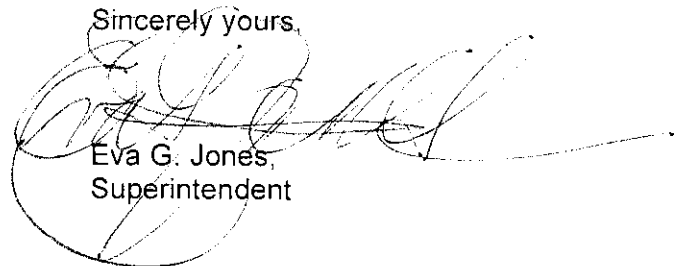
It is our intention every year to meet the 70% Instructional Expenditure Requirement and provide the best possible instruction to our students, but we have not been successful in reaching that goal. The Plaquemines Parish School Board has committed and will continue to provide for our students what is 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.

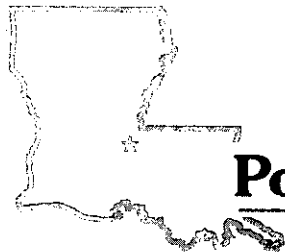
Please be assured that we will continue to work very hard to always do the right thing and to provide a quality education to every student in our school system.

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 straights 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 24, 2008

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

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APR 29 2008

DIVISION OF
EDUCATION FINANCE

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

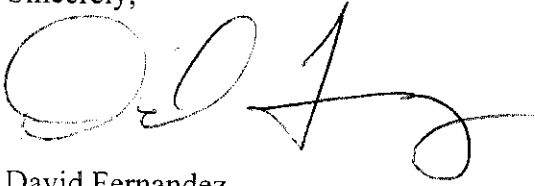
DONALD D. CAMPBELL

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. As you are aware, our district was severely impacted by Hurricane Katrina and is still in the midst of its recovery. As a heavily impacted area our system was eligible for a substantial portion of federal HERA Restart funding. Due to the massive task of rebuilding our entire school district, it became necessary to secure a source of funding for items deemed ineligible by FEMA. For the 2006-2007 school year each of our three operating school campuses were considered restart schools, and therefore eligible to have their expenses funded through the Restart grant. Following discussions with U.S. and State Department of Education officials, we determined that the most efficient and effective use of our available funds was to shift a majority of our school-based operating expenditures to the Restart grant and reserve General Fund monies for payment of FEMA and grant ineligible rebuilding expenses. Therefore, as a result of this shift of school-based operational expenditures to the federal Restart grant, the General Fund failed to meet the required 70% instructional expenditure ratio for the 2006-2007 school year. However, if the shifted expenditures are recaptured by combining the expenditures of the General and Restart funds, the ratio of instructional to non-instructional expenditures exceeds the 70% requirement.

Our district will be in the rebuilding phase for several years to come. In subsequent years, as newly built schools become eligible for Restart funding, with previously opened schools becoming ineligible and their expenses are shifted back to the General Fund, the ratio of instructional to non-instructional expenditures will once again reach the 70%+ 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 'DF', with a large, stylized 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 2, 2009

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

RE: 2006-2007 Non-Compliance of 70% Expenditures for Instruction

The rural nature of St. Helena Parish is certainly a big contributor in our failure to meet the 70% requirement of instructional expenditures. The fact that our three schools are located in a central location our student transportation costs are high. Efforts have been made to streamline these routes to reduce costs. The 2007-2008 transportation costs were reduced. The system has a difficult time retaining teachers once they have become certified in our system. Even though we have implemented a four day work week to attract teachers, our struggle continues to be keeping these quality teachers.

A tax election was held in the fall of 2008 for renovations to our campuses but failed at the hands of the voters. The school board remains dedicated to the passage of some type of tax to attract teachers and to renovate or build new schools. It is the hope of our district that this can be accomplished in the coming year.

Sincerely,

Daisy Slan
St. Helena Parish
Superintendent



St. John the Baptist Parish School Board

Making A Difference: Accountability Assessment Achievement

Gerald J. Keller, Ph.D.
Board President

Patrick H. Sanders
Vice-President

Michael K. Coburn
Superintendent

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P.O. Box 75
Edgard, LA 70049
985-497-8395

Albert Burl, III
District No. 2
P.O. Box 593
Garyville, LA 70051
985-535-2969

Gerald J. Keller, Ph.D.
District No. 3
P.O. Box 347
Reserve, LA 70084
985-536-6570

Patrick H. Sanders
District No. 4
137 E. 31st Street
Reserve, LA 70084
985-536-4247

Dowie L. Gendron
District No. 5
775 West 5th Street
LaPlace, LA 70068
985-652-6421

Keith Jones
District No. 6
P.O. Box 952
LaPlace, LA 70069
985-652-5170

Phillip Johnson
District No. 7
1117 Cinclair Loop
LaPlace, LA 70068
985-651-4290

Russ Wise
District No. 8
2131 Marion Drive
LaPlace, LA 70068
985-652-7211

Lowell Bacas
District No. 9
517 Parlange Loop
LaPlace, LA 70068
985-652-6882

Matthew J. Ory
District No. 10
640 S. Golfview Drive
LaPlace, LA 70068
985-652-7312

Clarence Triche
District No. 11
1614 Main Street
LaPlace, LA 70068
985-652-6193

March 13, 2007

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

Re: 70% Expenditure Requirement

Dear Ms. Stevens:

I have attached a letter from Elizabeth Scioneaux regarding the 70% Expenditure Requirement. Her letter explains that the non compliance was the result of reporting errors and not actual spending noncompliance by the Board. We incorrectly reported our principals and other instructional staff in the PEP report at the central office.

When we received the AFR review and edit comments, we were notified of the possible 70% area of non compliance. We were asked if we agreed or disagreed with data. Obviously when my staff discovered the reporting error we disagreed with the finding. We immediately notified your staff and asked for assistance to correct the situation. We were never given a response on how to correct the error. My question is; if we are given something to review for correctness shouldn't we be allowed to correct it? I realize you are receiving a lot of information from many reporting districts, but in all fairness we should have at least received some kind of communication on why we would not be allowed to correct our information.

Sincerely,

Michael Coburn
Superintendent of Schools
St. John the Baptist Parish

Attachments

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APR 08 2008
DIVISION OF
EDUCATION FINANCE

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 2006/07 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, 2007:

FINDING 07-01: 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:

With the aftermath of Hurricanes Katrina and Rita over, the Board addressed declining enrollment and staff shortages. On June 20, 2006, at a special meeting, the School Board approved consolidating grades 9-12 for the 2006-2007 school year. The Board projected the following to occur:

1. Reduce the cost of School Administration by one principal position and one school secretary.
2. Reduce the number of "non-certified" teaching position by combining the certified staff from each school. By combining the two secondary schools, fewer staff positions will be needed for the declining secondary enrollment. Elective classes could be offered (ie: music teacher hired 2007-2008).
3. Students in grades 9-12 previously assigned to Newellton High School would be bused to St. Joseph. Bus routes were modified to transport high school students.

4. Increased cost for the 2006-2007 school year due to name change from Davidson High School to Tensas Parish High School.
5. Increased cost for the 2006-2007 school year for additional/modification of classroom spaces.

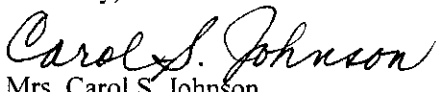
Although there were no dramatic savings anticipated by this change, the Board's purpose was to address the delivery of secondary education in Tensas Parish, preparing for "High School Re-design."

The closure of Lisbon Elementary (2005/2006) and Newellton High School (2006/2007) necessitated increasing the cost of transportation. However, for the 2007-2008 school year, transportation cost should decline due to the reduction in the number of contract bus drivers and the consolidation of their routes.

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

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DIVISION OF
EDUCATION FINANCE

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JUN 08 2008

DIVISION OF
EDUCATION FINANCE

April 17, 2008

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

Dear Ms. Scioneaux,

This letter is in response to your request for explanations regarding Union Parish's failure to meet the 70% requirement for the 2006-2007 fiscal year. As stated in earlier correspondence Union Parish has been dealing with deficient concerns while attempting to meet the continuing increases in the cost of education. As reflected in the 2006-2007 AFR Union Parish received less revenue than in 2005-2006. Due to efforts put in place during 2005-2006 the Board was able to increase expenditures and still maintain some of our fund balance.

A total increase of \$898,858 was reflected in instructional expenditures (Total I, AFR), while an increase of only \$568,011 was reflected in support expenditures (Total II, AFR). Over \$350,000 of the increase in support expenditures was in the transportation section. Union Parish felt they had no choice but to purchase new buses to update our fleet to provide safe transportation and meet guidelines. Routes have been monitored to assure that we are operating efficiently, but due to school closings, route adjustments and field trips, new buses still were needed. This of course affects the 70% calculation. Although these expenditures are not counted toward the 70% instructional formula, we must assure safety and be able to budget for the associated cost of transportation.

All areas of our budget continue to be affected when one considers the rising cost of health benefits for active and retired personnel and other employee benefits.

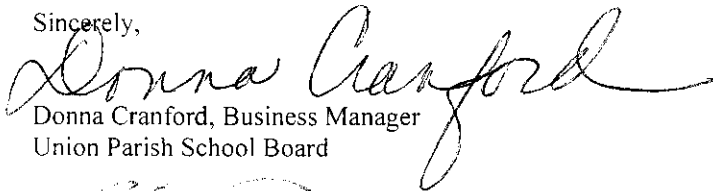
Union Parish received a report from the Department of Health/Hospitals that required extensive improvements to our buildings. This prohibited our building/maintenance fund from being able to bear the cost of utilities. When looking back at the 2006-2007 data we had only a \$20,000 increase in operation and maintenance expenses while ending with a \$66,000 increase in utilities alone. This shows that we were working diligently to keep other operational cost down. Areas such as the weather and our parish layout are simply not in our control and require certain dollars to be spent.

We were able to pass a small tax package, but are still limited in our ability to increase our revenues. The enrollment continues to decrease, but costs continue to increase. We will continue to attempt to spend our local and state dollars in the best practices, while striving to reach the 70% requirement. We must also look ahead to ensure the future of Union Parish Schools. Each department of the educational process is faced with guidelines and requirements and Union Parish is blessed with a dedicated core group of employees that work to meet each one. We realize the 65.99% is not 70% but we ask that you consider the above.

We discussed the 70% requirement with our auditors, and are hopeful that we can adjust our calculations at the local level to provide us with closer estimates. The new calculations regarding the pro-rated amounts using PEP and SIS data have made it a little difficult when budgeting for the 70%. As we begin preparation of the 2008-2009 budget careful attention will once again be focused on spending.

Thank you.

Sincerely,



Donna Cranford, Business Manager
Union Parish School Board



Steve Dozier, Superintendent
Union Parish School Board

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JUN 05 2008

DIVISION OF
EDUCATION FINANCE



West Baton Rouge Parish Schools

David Corona
Superintendent

November 30, 2007

TO: Jameka Henderson
Auditor

Jason P. Manola
Board President

Cynthia M. Crochet
Vice President

C.A. Altazan, Jr.

G. Alden Chustz, Jr.

Cecile G. Gauthreaux

Ronald P. LeBlanc

Michael A. Maranto

Charles Morgan

Paul C. Pattan, Sr.

Dr. Atley D. Walker, Sr.

FROM: Adele English
Supervisor of Business Services

SUBJECT: 70% General Fund Requirement

I have reviewed the Distribution of General Fund Current Expenditures spreadsheet provided by you. According to it, my district's percentage is calculated at 68.82%. I have spoken with both State Department of Education and West Baton Rouge Parish personnel who are responsible for PEP. I have identified the following specific categories in which there are employees classified or home-based in PEP as 700, Central Office expenditures who are more accurately classified as School-Level expenditures:

1. Line 16XX Total Instruction Minus Adult Ed, shows .51% in Central Office. Included there are two Instructional Strategists whose salaries and benefits totaled over \$100,000. Also included there is our Hands on Science teacher who we share with Iberville Parish. We paid 40% of her salary, or \$22,500.00. All three employees are home based in PEP at Pupil Appraisal, Central Office.
2. Line 2120 Guidance, shows .94% in Central Office. Included there are two Assessment Teachers and two School Psychologists whose salaries and benefits totaled over \$200,000. All four employees are home based in PEP at Pupil Appraisal, Central Office.
3. Line 2130 Health, shows .58% in Central Office. Included there are our three school nurses whose salaries and benefits totaled over \$100,000. All three employees are home based in PEP at Pupil Appraisal, Central Office.

If you add .51, .94 and .58 to 68.82%, my district's percentage is over 70%. It is my understanding that PEP is closed for 06/07, so changes cannot be made. Our nurses are now, 07/08, actually housed at specific schools, so these related expenses should already be corrected for the current school year. We will make other necessary corrections in PEP as soon as possible.

Please let me know if you need further information.

3761 Rosedale Road Port Allen, Louisiana 70767 ** Phone: 225-343-8309 ** Fax: 225-387-2101
www.wbrschools.net

Striving for Excellence: One Student at a Time

Bogalusa City Schools

Ruth A. Horne, Superintendent

Mr. Michael Applewhite, President

Board Members

Mrs. Eleanor Duke

Mr. Paul D. Kates

Mr. Adam Kemp, Vice-President

Board Members

Rev. Raymond E. Mims

Mrs. Robin Simmons

Dr. Brad Williams

1703 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

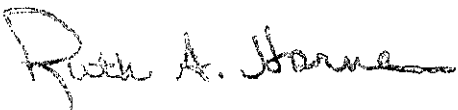
Dear Mrs. Stevens,

The Bogalusa City Schools District's non-compliance with the 70% Expenditure Requirement was a direct result of an increase in cost for repairs and maintenance due to Hurricane Katrina. The Bogalusa City Schools District began major renovations in the summer of the 2006-2007 school year.

For the 2007-2008 school year an increase in employee salaries, additional benefits, new textbooks and the purchasing more essential materials and supplies will help the district to meet the 70% requirements. The Bogalusa City School District will be making every effort to comply.

If you need any further information please do not hesitate to contact us.

Sincerely,



Ruth A. Horne, Superintendent
Bogalusa City Schools.

An Equal Opportunity Employer



ZACHARY COMMUNITY SCHOOLS
REACHING FOR HIGHER EDUCATION

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:

The Zachary Community School Board achieved 69.24% required instructional expenditures for the 2006-2007 fiscal year. This is an increase of 1.784 % over 2005-2006 and only .76% from the required 70% requirement for instructional expenditures.

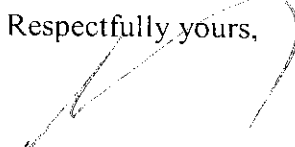
The school board increased teacher salaries by \$4,050.00 for the 2006-2007 fiscal year. This makes a total salary increase of \$11,882 since the 2003-2004 fiscal year. Additionally, there was a substantial increase in instructional expenditures for materials and supplies and textbooks.

The Zachary Community School Board had a substantial increase in the expenditures for maintenance and grounds. This increase was due to the need for purchase of new maintenance equipment and material and supplies related to various construction projects that were not part of the construction fund. Some of the projects completed by the maintenance department were to ensure that students were provided with a safe school site and facilities that provide a quality learning environment. Although these maintenance expenditures are not considered as part of the instructional required expenditures, they were necessary.

The school board increased teacher salaries by \$4,575.00 for the 2007-2008 fiscal year. This makes a total increase since the 2003-2004 fiscal year of \$14,957.00. The budget for instructional materials and supplies and textbooks was increased for the 2007-2008 fiscal year. Additional teachers were hired.

The actions taken for the 2007-2008 fiscal year should ensure that the Zachary Community School Board attains the 70% requirement for instructional expenditures.

Respectfully yours,


Gordon Robertson, Jr.
Business Manager

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APR 08 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

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Vice President
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District 5

Dana Carpenter, Ph.D.
District 2

Tam Maiveaux
District 1

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C. Lester Klotz, Jr.
Superintendent

Glysses Joseph
Director, Instruction

Keith Johnson
Director, Support

Jan Ballard
Transportation

Henry Belin
Child Nutrition

Loretta Davis
School Nurse

Alfred Douglas
Special Education

Sheila Lambert
Human Resources

Barbara Parke
Federal Programs

Everett Parker
Technology

Allen Spears
School Relations

Sidney Stewart
Business Manager

Edis Walker
Elementary

E. H. Williams
Hearing Officer

August 4, 2008

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

Dear Mrs. Scioneaux:

Please accept this letter as an official explanation of non-compliance with the 70% expenditure requirement in fiscal year 2006-2007. Non-compliance was due to discrepancies of the classification of expenditures. Various expenditures were purchased for instructional use but were incorrectly classified as Central Office expenditures because they were purchased by Central Office Instructional Supervisors. The incorrect classifications caused coding errors and caused expenditures reported on the AFR for instruction to be understated. As part of corrective action, all expenditures are coded according to instructions and procedures outlined in the Louisiana Accounting and Uniform Governmental Handbook.

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

Sincerely,

Alfred D. Douglas, Interim Superintendent
City of Baker Schools

ADD:ss

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DIVISION OF
EDUCATION FINANCE

GLOSSARY

GLOSSARY OF TERMS

Advanced Placement Courses (Percent/Number) - The percent (or number) of students that were 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.

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 207

Regular Session, 2008

HOUSE CONCURRENT RESOLUTION NO. 207

BY REPRESENTATIVE TRAHAN AND SENATORS ADLEY, ALARIO, AMEDEE, BROOME, CASSIDY, CHAISSON, CHEEK, CRAVINS, CROWE, DONAHUE, DORSEY, DUPLESSIS, DUPRE, ERDEY, B. GAUTREAU, GRAY, HEBERT, HEITMEIER, JACKSON, LAFLEUR, LONG, MARIONNEAUX, MARTINY, MICHOT, MOUNT, MURRAY, NEVERS, QUINN, RISER, THOMPSON, 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 6, 2008.

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 6, 2008, 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 6, 2008, is hereby approved to read as follows:

MINIMUM FOUNDATION PROGRAM
ELEMENTARY AND SECONDARY EDUCATION
COST DISTRIBUTION FORMULA
2008-09 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.

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.

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. For increases in the current year February 1 membership above the October 1 number, the Recovery School District, district of prior jurisdiction, and local education agencies shall receive individually a mid-year adjustment based on the number of students identified above the membership number times one-half of the final MFP allocation per pupil.

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 projected base membership: Orleans Parish - 32,704 to be divided between the Recovery School District Operated and Charter Schools and the Orleans Parish School District; Plaquemines - 3,520 students; and St. Bernard - 4,038 students. This projected membership amount will apply in FY 2008-09 only. Using the October 1 student membership count, final allocations will be determined. Adjustments to allocations will be made upward or downward depending on the October 1 student membership count.

Plus

2. Add-on Students/Units

a. At-Risk Students weighted at 0.22.

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 0.22.

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

b. Career and Technical Education course units weighted at .06.

The number of combined fall and spring student units enrolled in secondary career and technical education courses times the weighted factor of 0.06.

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 \$3,855.

In the event no provision for an annual increase has been provided and this Resolution remains in effect in the fiscal year 2009-10 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 2009-10.

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. In FY 2007-08, this millage was 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 except that 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 was 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 except that 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 34% of Total Base Foundation Level 1 State and Local Costs (I.A.5 times .34).

- 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. Continuation Funding for Pay Raises

- 1. 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.

- 2. 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.

- 3. 2002-03 Support Worker Pay Raise Continuation Enhancement

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

- 4. 2006-07 Support Worker Pay Raise Continuation Enhancement

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

5. 2007-08 Certificated Personnel Pay Raise Continuation Enhancement

The supplemental funding provided for the 2007-08 certificated pay raise will continue for each district or school based on the prior year per pupil amount times their current year membership.

6. 2007-08 Support Worker Pay Raise Continuation Enhancement

The supplemental pay raise allocation for noncertificated support workers provided in FY 2007-08 will continue for each district or school based on the prior year per pupil amount times the current year membership.

B. 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.

C. Accountability Student Transfer Enhancement

Any district that includes in their membership a student who:

1. Transferred from an Academically Unacceptable School (AUS) 1, 2, 3, 4, 5, 6, or 6+ in another district; and
2. Attended the Academically Unacceptable School (AUS) 1, 2, 3, 4, 5, 6, or 6+ 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.

D. 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.

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

City, parish, and other local school systems shall receive a minimum of \$100.00 for each student in the prior year February 1 membership.

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 March 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 IX A. Provisions specified in section VIII through X of this Resolution shall apply to these schools.

VII. Funding for Type 2 Charter Schools

Any school authorized as a Type 2 Charter School by the State Board of Elementary and Secondary Education on or after July 1, 2008, shall annually be appropriated funds as determined by applying the formula contained in R.S. 17:3995, except that the local share allocation will be funded with a transfer of the MFP monthly amount representing the local share allocation from the city, parish, or local public school board in which the attending students reside. Where student attendance is from multiple school districts, the Department of Education shall determine the local share based on students reported by the schools.

VIII. 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.

IX. 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, Recovery School District, and LSU and Southern Lab schools with an average teacher salary below the latest published SREB average teacher salary. This pay raise shall be provided in an equal amount to all certificated personnel.

Any city, parish, or other local school system that in FY 2002-03 had a generator of electricity assessed at the retail rate of 25% included within its local wealth calculation that was later adjusted to a wholesale rate of 15% and, consequently received an increase in the state contribution of MFP funds in FY 2003-04 resulting in growth funds of which 50% was distributed as certificated pay raises, shall not be required to distribute pay raises in FY

2008-09 under paragraph IX, A of this Resolution. Should this Resolution remain in effect in FY 2009-10 this provision shall not apply.

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 employees on sabbatical in function code 1000-2200, 2134, and 2400.

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 city, parish, or other local school system or school the state average classroom teacher salary (without PIP) by years of experience and degree beginning with year three. First year teachers will receive an installation incentive of an additional \$6,000; second and third year teachers will receive a retention incentive of an additional \$4,000. These amounts must be provided to each Foreign Associate Teacher by each school district or school in which they are employed.

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.

X. Accountability Provisions

A. Accountability for School Performance

1. 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.

a. School Data - School name, city, and district; Type of school; October 1 elementary/secondary enrollment; and grade span.

- b. Accountability Data - scores and labels.
- c. Fiscal Data - expenditures per elementary/secondary enrollment for classroom instruction (less adult education) and pupil/instructional support.
- d. 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.
- f. 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.
- g. Staffing Data - number per 1,000 pupils for certified teachers, uncertified teachers, and instructional aides.

2. Any student attending an Academically Unacceptable School (AUS) in School Improvement 4 (SI4) 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 5 (SI5) that does not have a BESE-approved and implemented Reconstitution Plan shall not be considered in the MFP formula calculations.

3. Any staff assigned to a SI4 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 (SI5) School that does not have a BESE-approved and implemented Reconstitution Plan shall not be considered in the MFP for any purposes.

B. Accountability for At-Risk Funding

In FY 2008-09, an accountability measure will be implemented for the funding generated by the At-Risk Weight.

1. The total amount of the FY 2007-08 allocation for the At-Risk Weight will be identified and city, parish, or other local school boards will be required to submit a report, in a manner prescribed by the Department of Education and approved by the State Board of Elementary and Secondary Education, describing the schools where the funds were used and the purposes for which these funds were utilized in the previous school year.

In FY 2009-10, the reporting mechanism will be modified and expanded based on the data collected in FY 2008-09.

2. The incremental amount of funding for each city, parish, or other local school board generated by the increased At-Risk Weight in FY 2008-09 will be identified by the Department of Education. At the beginning of the school year, each city, parish, or other local school board must demonstrate that at least 85% of the incremental At-Risk funding, adjusted by the amount of funds required under paragraph IX, A of this Resolution, is being directed to schools which have 50% or more free or reduced price lunch students. The allocation of at least 85% of the incremental At-Risk funding shall be distributed proportionately to each school based on the number of students in each school having 50% or more free or reduced price lunch students. The local school systems will be required to submit a report, in a manner prescribed by the Department of Education and approved by the State Board of Elementary and Secondary Education, detailing the allocation and use of these funds.

City, parish, or other local school boards that have at least one low performing school (schools in Academic Assistance or Academic Unacceptable status) will be required to submit at the beginning of the school year district-wide plans detailing how the identified incremental At-Risk funding will be allocated to and utilized by the low performing schools. A pilot program will be implemented by the Department of Education for the 2008-09 school year to analyze the FY 2008-09 plans and offer technical assistance to the local school systems on proven, effective interventions for At-Risk students.

In FY 2009-10, the program will be modified and expanded based on data collected in the pilot program.

C. Accountability for Career and Technical Education Funding

In FY 2008-09, an accountability measure will be implemented for the funding generated by the Career and Technical Education weight.

The amount of the additional funding generated by the increase in the Career and Technical Education weight in the current year will be identified. It is the intention of the State Board of Elementary and Secondary Education that these funds be utilized to enhance Career and Technical Education activities. City, parish, or other local school boards will be required to expend 100% of the incremental Career and Technical Education funding,

adjusted by the amount of funds required under paragraph IX, A of this Resolution, on Career and Technical Education activities. The local school systems will be required to submit a report, in a manner prescribed by the Department of Education, detailing how these funds were utilized.

In FY 2009-10, the Department will modify implementation of this reporting mechanism based on the data collected in FY 2008-09.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE