



Louisiana MFP Accountability Report

MAY 2010



Louisiana Department of
EDUCATION

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EXECUTIVE SUMMARY

During the Regular Session of the 2009 Louisiana Legislature, the MFP formula was introduced as Senate Concurrent Resolution (SCR) Number 17, and subsequently approved. SCR 17 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 SCR 17 (see Section X A, page 16) is provided in Appendix A of this report. The 2010 MFP Accountability Report contains 2008-2009 data for 14 schools in 8 districts. Of these 14 schools, 10 schools (71.4%) are new to the report, while 4 (28.6%) 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 higher 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 fewer years of teacher experience, when compared to the average for all schools.

INTRODUCTION

INTRODUCTION

During the Regular Session of the 2009 Louisiana Legislature, the MFP formula was introduced as Senate Concurrent Resolution (SCR) Number 17 and subsequently approved. SCR 17 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 Appendix A of this report. The 2010 MFP Accountability Report contains 2008-2009 data for 14 schools in eight districts. Of these 14 schools, 10 schools are new to the report, while 4 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 09	SIS	Oct 1 Elementary/Secondary Enrollments
	Grade Span	X		Anytime		PK to 12
Accountability Data						
	Scores	X	X	Apr 10		
	Labels	X	X	Apr 10		
Fiscal Data:						
	Current Expenditures per Pupil for:					
	- Classroom Instruction	X	X	Feb 10	AFR	Requires additional calculation
	- Pupil/Instructional Support	X	X	Feb 10	AFR	Requires additional calculation
Student Demographic Data						Oct 1 Elementary/Secondary Enrollments
	% Poverty Students	X	X	Jan 09	SIS	Students Eligible
	% Students with Exceptionalities	X	X	Jan 09	SER	
	% Gifted/Talented Students	X	X	Jan 09	SER	
	% Minority Students	X	X	Jan 09	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 09	STS	
	Student Attendance Rates	X	X	Oct/Nov 09	SIS	
	Pupil - Teacher Ratios	X	X	Apr 09	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 09	PEP	Budgeted # as reported in October
	% Certificated Teachers	X	X	Apr 09	PEP	Oct 1 PEP
	Average Years Experience	X	X	Apr 09	PEP	Oct 1 PEP
	% Master's Degree or Higher	X	X	Apr 09	PEP	Oct 1 PEP
	% Teacher Turnover	X	X	Apr 09	PEP	Oct 1 PEP - Requires 2 yrs for data match
	% Teacher Minority	X	X	Apr 09	PEP	Oct 1 PEP - % Non-White including non-reports.
	Average Teachers' Days Absent	X	X	Dec 09	PEP	End of Year PEP
	All Data for certificated staff	X	X	Apr 09	PEP	Oct 1 PEP
Staffing Data						
	Number per 1,000 pupils for:					
	- certificated teachers	X	X	Apr 09	PEP	Oct 1 PEP
	- uncertificated teachers	X	X	Apr 09	PEP	Oct 1 PEP
	- instructional staff	X	X	Apr 09	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=14)</i></u>	<u><i>All Schools (N=1,477)*</i></u>
<i>Average Enrollment</i>	508	472
<i>School Type</i>	<u><i>Number and Percent</i></u>	<u><i>Number and Percent</i></u>
<i>Elementary</i>	5 (35.7%)	798 (54.0%)
<i>Middle</i>	3 (21.4%)	222 (15.0%)
<i>High</i>	5 (35.7%)	297 (20.1%)
<i>Combination</i>	1 (7.1%)	160 (10.8%)
<i>Average School Performance Score</i>	47.6	89.4
<i>Average Pupil-Teacher Ratio</i>	13.0: 1	13.7: 1

Please see Glossary for definitions.

*Average enrollment uses 1,453 schools reporting students as of 1-Oct-2008. Pupil-teacher ratio uses 1,433 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=14)</u></i>	<i><u>All Schools (N=1,477)</u></i>
<i>Average Classroom Instructional Expenditure</i>	<i>\$ 6,909.00</i>	<i>\$ 6,125.00</i>
<i>Average Pupil & Instructional Support Expenditure</i>	<i>\$1,466.00</i>	<i>\$ 1,026.00</i>
 <i>AVERAGE BUDGETED TEACHER SALARY</i>		
<i>Average Budgeted Teacher Salary (per FTE, all teachers)</i>	<i>\$48,822.00</i>	<i>\$47,595.00</i>
<i>Average Budgeted Teacher Salary (excludes ROTC & Rehires)</i>	<i>\$48,195.00</i>	<i>\$47,300.00</i>

Please see Glossary for definitions.

Student Characteristics

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

	<u>Schools in this report (N=14)</u>	<u>(All Schools (N=1,477))</u>
<i>Average Percent of Students in Poverty</i>	87.8%	64.9%
<i>Average Percent of Students with Exceptionalities</i>	13.7%	12.2%
<i>Average Percent of Students identified as “Gifted/Talented”</i>	1.0%	3.4%
<i>Average Percent of Students who are Minorities</i>	97.4%	51.2%
<i>Average Percent of Students taking Adv. Placement Courses</i>	1.4%	1.4%
<i>Average Student Attendance</i>	87.6%	94.0%

Teacher Characteristics

Who is the “Typical” Teacher serving these schools?

	<u>Schools in this report (N=14)</u>	<u>All Schools (N=1,477)</u>
<i>Average Percent of Teachers with a Master’s Degree</i>	33.6%	29.7%
<i>Average Percent of Teachers who are Minorities</i>	65.9%	24.0%
<i>Average Percent of Teacher Turnover</i>	29.6%	22.8%
<i>Average Percent of Certificated Teachers</i>	79.7%	89.7%
<i>Average Number of “Certificated” Teachers</i> <i>Per 1,000 pupils</i>	61.5	64.9
<i>Average Number of “Uncertificated” Teachers</i> <i>Per 1,000 pupils</i>	15.6	7.4
<i>Average Number of Instructional Staff</i> <i>Per 1,000 pupils</i>	88.3	85.9
<i>Average Years of Teacher Experience</i>	11.7	13.7

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 14 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

2008 - 2009 DATA

SUMMARY SCHOOL LEVEL DATA ANALYSIS

The Population

There were 14 schools (0.9% of all schools) that met the selection criteria (as established by Senate Concurrent Resolution Number 17), and were, therefore, included in the MFP Accountability Report. School level data are provided across twenty-three data indicators for all 14 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 14 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 14 schools which have been identified and reported within the MFP Accountability Report.

Typical School Characteristics

Academic Performance

The School Performance Scores (SPS) ranged from 22.1 to 59.6 with 47.6 being the average School Performance Score.

School Size and School Type

The average enrollment size of these MFPA schools was 508 students, with the largest student enrollment being 760 students and the smallest student enrollment being 208 students. Approximately 35% of the schools were elementary schools, 21.4% were middle schools, 35.7% were high schools, and 7.1% were combination schools. Table 1 shows the distribution of school types.

Table 1

School Type	Number	Percent
Elementary	5	35.7%
Middle	3	21.4%
High	5	35.7%
Combination	1	7.1%

Typical Financial Patterns

Current Per Pupil Expenditures

The average dollar amount spent in the category of “current per pupil classroom instructional expenditures” was \$6,909; however, individual amounts varied among the 14 schools, with a range of over \$7,600. The least amount spent in this category was \$4,660 (Sarah Towels Reed Elementary School – Recovery School District), and the most spent was \$12,353 (Reynaud Middle School – Calcasieu Parish). The average dollar amount spent in the category of “current per pupil instructional support expenditures” was \$1,466; however, the individual amounts varied among the 14 schools, with a range of \$2,643. The least amount spent in this category was \$548 (Creswell Elementary School – St. Landry Parish), and the most spent was \$3,191 (Joseph A. Craig School – Recovery School District). This information is displayed in Table 2.

Table 2

Expenditure	Mean	Minimum	Maximum	Range
Per Pupil Classroom Instruction	\$6,909	\$4,660	\$12,353	\$7,693
Per Pupil Instructional Support	\$1,466	\$548	\$3,191	\$2,643

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	\$48,822	\$38,167	\$53,029	\$14,862
Excludes ROTC & Rehires	\$48,195	\$37,638	\$53,029	\$15,391

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, 87.8% of the students (in each school) are from impoverished backgrounds. While 87.8% was the “average” percent of high poverty students, there was variability in range among the schools, with a lower end percentage of 70.3% and a higher end percentage of 96.4%. 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	87.8%	70.3%	96.4%	26.1
Percent of Students who are Minorities	97.4%	88.1%	100.0%	11.9
Percent of Students with Exceptionalities	13.7%	7.4%	32.2%	24.8
Percent of Students identified as “Gifted/Talented”	1.0%	0.0%	4.2%	4.2
Percent of Students Taking Advanced Placement Courses	1.4%	0.0%	6.2%	6.2
Average Student Attendance	87.6%	71.8%	95.9%	24.1

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 65% of teachers in MFPA Schools are minorities. On average, the teacher has 11.7 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	65.9%	12.8%	85.3%	72.5
Percent of Teachers with a Master’s Degree or Higher	33.6%	15.6%	65.5%	49.9
Percent Teacher Turnover	29.6%	5.9%	58.3%	52.4
Percent of Certificated Teachers	79.7%	53.1%	93.1%	40.0
Average Years of Teacher Experience	11.7	4.4	17.4	13.0
# of Certificated teachers (per 1,000 pupils)	61.5	30.4	105.8	75.4
# of Uncertificated teachers (per 1,000 pupils)	15.6	5.3	62.5	57.2
# of Instructional Staff in school (per 1,000 pupils)	88.3	52.6	206.7	154.1

SCHOOL LEVEL MFP ACCOUNTABILITY RESULTS

FY 2008- 09 MFP Accountability Report

School Data					Accountability Data		Student Data						
District\School Name	City	Type of School	Oct 1, 2008 Enrollment	Grade Span	Performance Score	Performance Label	% Poverty	% With Exceptionalities	% Gifted/Talented	% Minority	Advanced Placement		Attendance Rate
											# Taking AP Courses	% Taking AP Courses	
Caddo - 2													
Green Oaks High School	Shreveport	High	478	9-12	49.4	Unacceptable School	78.7	11.9	0.2	99.8	0	0.0	93.9
Woodlawn High School	Shreveport	Combination	737	PS,PK,9-12	49.4	Unacceptable School	82.2	13.8	0.1	99.1	46	6.2	87.2
Calcasieu - 1													
Reynaud Middle School	Lake Charles	Middle	208	6-8	59.5	Unacceptable School	95.2	32.2	0.0	99.5	0	0.0	90.7
East Baton Rouge - 2													
Capitol Middle School	Baton Rouge	Middle	760	6-8	55.9	Unacceptable School	95.8	14.8	0.0	99.5	0	0.0	91.0
Istrouma Senior High School	Baton Rouge	High	745	8-12	53.7	Unacceptable School	90.5	9.7	0.0	98.4	17	2.3	84.3
Jefferson - 1													
Norbert Rillieux Elementary School	Waggaman	Elementary	269	PS,PK,K-5	59.3	Unacceptable School	93.3	7.4	0.7	89.6	0	0.0	93.5
Lafayette - 1													
N. P. Moss Middle School	Lafayette	Middle	439	4-8	58.0	Unacceptable School	96.4	15.0	0.9	95.9	0	0.0	95.5
Richland - 1													
Rayville Elementary School	Rayville	Elementary	486	PS,PK,K-5	59.6	Unacceptable School	94.7	15.2	0.4	88.1	0	0.0	94.6
St. Landry - 1													
Creswell Elementary School	Opelousas	Elementary	383	PS,PK,K-6	57.6	Unacceptable School	92.4	14.2	0.3	88.3	0	0.0	95.9
Recovery School District - 5													
Joseph A. Craig School	New Orleans	Elementary	429	IN,PS,PK,K-8	48.8	Unacceptable School	93.0	11.0	0.5	100.0	0	0.0	85.3
Joseph S. Clark Senior High School	New Orleans	High	589	8-12	22.1	Unacceptable School	77.2	16.6	3.4	99.5	0	0.0	79.5
John McDonogh Senior High School	New Orleans	High	567	8-12	23.2	Unacceptable School	87.7	12.2	2.0	99.6	15	2.6	71.9
Rabouin Career Magnet High School	New Orleans	High	525	9-12	22.6	Unacceptable School	70.3	9.7	4.2	99.2	23	4.4	71.8
Sarah Towles Reed Elementary School	New Orleans	Elementary	494	IN,PS,PK,K-8	47.2	Unacceptable School	90.9	8.7	1.0	99.6	0	0.0	91.5

FY 2008- 09 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									
Caddo - 2														
Green Oaks High School	\$7,683	\$983	75.3	12.6	100.4	11.4	\$52,204	\$50,427	85.7	17.4	33.3	25.0	76.2	17.2
Woodlawn High School	\$6,390	\$937	63.8	13.6	89.6	12.9	\$47,458	\$46,387	82.5	11.5	29.8	23.1	73.7	16.2
Calcasieu - 1														
Reynaud Middle School	\$12,353	\$2,922	105.8	62.5	206.7	5.9	\$46,274	\$45,861	62.9	14.5	45.7	40.7	51.4	16.0
East Baton Rouge - 2														
Capitol Middle School	\$7,184	\$1,358	71.1	5.3	89.5	13.1	\$52,874	\$52,471	93.1	16.3	65.5	26.8	82.8	13.3
Istrouma Senior High School	\$8,233	\$1,658	79.2	13.4	110.1	10.8	\$52,600	\$51,233	85.5	13.0	40.6	24.1	78.3	15.7
Jefferson - 1														
Norbert Rillieux Elementary School	\$6,830	\$1,196	66.9	7.4	85.5	13.5	\$48,541	\$48,176	90.0	14.3	25.0	7.7	45.0	11.9
Lafayette - 1														
N. P. Moss Middle School	\$7,018	\$1,282	75.2	15.9	102.5	11.0	\$46,768	\$46,768	82.5	10.8	30.0	29.3	45.0	16.1
Richland - 1														
Rayville Elementary School	\$6,704	\$1,369	70.0	10.3	84.4	12.5	\$38,167	\$37,638	87.2	13.7	20.5	37.5	12.8	11.2
St. Landry - 1														
Creswell Elementary School	\$5,854	\$548	62.7	15.7	88.8	12.8	\$43,420	\$43,420	80.0	11.9	20.0	21.4	66.7	10.2
Recovery School District - 5														
Joseph A. Craig School	\$8,767	\$3,191	72.3	7.0	88.6	12.6	\$53,029	\$53,029	91.2	9.8	32.4	23.1	85.3	11.0
Joseph S. Clark Senior High School	\$6,115	\$1,667	44.1	17.0	67.9	16.4	\$49,437	\$48,907	72.2	5.7	25.0	22.4	66.7	5.4
John McDonogh Senior High School	\$6,005	\$1,666	37.0	21.2	67.0	17.2	\$50,740	\$50,740	63.6	8.0	27.3	14.3	78.8	9.2
Rabouin Career Magnet High School	\$5,879	\$1,236	32.4	28.6	68.6	16.4	\$47,820	\$46,898	53.1	4.4	15.6	5.9	59.4	16.9
Sarah Towles Reed Elementary School	\$4,660	\$1,384	30.4	16.2	52.6	21.5	\$47,212	\$47,212	65.2	5.4	26.1	58.3	73.9	14.0

EVALUATION OF MFP FORMULA

Evaluation of MFP Formula with Supporting Tables

(Information based on latest available data – FY 2007-08)

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.

As in previous years, the Coefficient of Variation in Total Local Revenues had not changed significantly from FY 2003-04 when c.v. = .379 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 2007-08 the Coefficient of Variation in Total Local Revenues per pupil decreased to .430. This decrease continues the 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 2007-08 the Coefficient of Variation in Total Instruction per pupil remains slightly elevated at .148 due to the lingering effects of the hurricanes. 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 [.148 in 2003-04, .134 in 2004-05]; however, in FY2005-06 c.v. = 1.206 due to the effects of Hurricanes Katrina and Rita. In FY 2007-08 the Coefficient of Variation in Total Support decreased to .304. This decrease continues the return to the norm. Spending disparities among local school districts continue for the support services areas of General Administration (c.v. = .758 in FY 2007-08), Business Services (c.v. = .769 in FY 2007-08) and Central Services (c.v. = 1.128 in FY 2007-08) expenditures.

TABLE A-1
COEFFICIENT¹ OF VARIATION FOR SELECTED
LOUISIANA SCHOOL FINANCE VARIABLES: 2003-2004 to 2007-2008

DESCRIPTION	2003-2004 COEFFICIENT OF VARIATION	2004-2005 COEFFICIENT OF VARIATION	2005-2006 COEFFICIENT OF VARIATION	2006-2007 COEFFICIENT OF VARIATION	2007-2008 COEFFICIENT OF VARIATION
REVENUE					
TOTAL LOCAL	0.379	0.374	0.655	0.441	0.430
PROPERTY	0.589	0.576	0.934	0.646	0.639
Non-Debt	0.697	0.686	0.993	0.747	0.734
Debt	0.858	0.841	1.152	0.873	0.888
SALES	0.420	0.414	0.610	0.450	0.416
Non-Debt	0.421	0.417	0.541	0.452	0.422
Debt	2.707	2.659	5.221	2.756	2.609
TOTAL STATE	0.166	0.165	0.386	0.149	0.149
TOTAL FEDERAL	0.273	0.275	1.964	1.288	1.285
TOTAL REVENUE	0.102	0.108	0.663	0.329	0.307
EQUIVALENT TAX RATES					
PROPERTY	0.414	0.391	0.408	0.408	0.421
Non-Debt	0.492	0.755	0.496	0.484	0.487
Debt	0.849	0.784	0.847	0.874	0.906
SALES	0.212	0.203	0.191	0.194	0.194
Non-Debt	0.211	0.382	0.195	0.191	0.210
Debt	2.700	2.554	2.762	3.052	2.399
EXPENDITURES					
INSTRUCTIONAL					
CLASSROOM INSTRUCTION	0.086	0.094	0.222	0.114	0.146
Classroom Teacher Salary ² (Expenditures)	0.079	0.084	0.132	0.091	0.097
Actual Average Classroom Teacher Salary ³	0.061	0.068	0.075	0.068	0.059
PUPIL SUPPORT	0.271	0.244	0.278	0.231	0.227
INSTRUCTIONAL STAFF SUPPORT	0.277	0.260	0.366	0.309	0.323
TOTAL INSTRUCTION	0.087	0.092	0.222	0.116	0.148
SUPPORT					
GENERAL ADMINISTRATION	0.634	0.523	0.895	0.672	0.758
SCHOOL ADMINISTRATION	0.157	0.158	0.282	0.223	0.201
BUSINESS SERVICES	0.349	0.388	2.498	1.193	0.769
MAINT. & OPERATIONS	0.264	0.241	3.120	0.731	0.436
STUDENT TRANSPORTATION	0.262	0.269	0.386	0.249	0.242
CENTRAL SERVICES	0.655	0.608	0.826	0.843	1.128
FOOD/OTHER SERVICES	0.158	0.157	0.174	0.131	0.316
TOTAL SUPPORT	0.148	0.134	1.206	0.376	0.304
FACILITY ACQ. & CONSTR. SERVICES	0.927	0.908	2.363	1.613	1.727
TOTAL EXPENDITURES (without debt)	0.106	0.110	0.614	0.258	0.285
INTEREST ON DEBT	0.706	0.659	1.473	1.123	0.830
TOTAL EXPENDITURES AND INTEREST ON DEBT	0.108	0.111	0.616	0.262	0.286
DEBT SERVICE					
PRINCIPLE	0.664	0.961	1.611	0.764	1.103
OTHER	2.434	2.424	2.981	3.006	3.796
TOTAL OF DEBT SERVICE AND EXPENDITURES	0.118	0.134	0.614	0.269	0.287

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 2007-08 Local Revenues are the basis of the calculation of the State share of Level 1 costs included in the FY 2009-10 MFP Budget Letter.	
	<u>Coefficient of Variation</u>
MFP Level 1 State Share	0.222
MFP Levels 1, 2, and 3 State Share	0.171

The coefficient of Variation in Total MFP State aid per pupil (Levels 1, 2 and 3) based on FY 2007-08 Local Revenues is $c.v. = .171$, 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 ($r = .903$) 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): 2003-2004 to 2007-2008

DESCRIPTION	2003-04	2004-05	2005-06	2006-07	2007-08
REVENUE					
TOTAL LOCAL PROPERTY	0.889	0.880	0.954	0.920	0.903
NON-DEBT DEBT	0.619	0.618	0.857	0.658	0.659
SALES	0.697	0.694	0.854	0.717	0.722
NON-DEBT DEBT	-0.117	-0.116	0.541	-0.023	-0.036
TOTAL STATE	0.844	0.843	0.910	0.908	0.872
NON-DEBT DEBT	0.841	0.839	0.815	0.908	0.817
TOTAL FEDERAL	0.126	0.129	0.808	0.099	0.360
TOTAL REVENUES	-0.885	-0.883	0.634	-0.752	-0.846
	-0.066	0.033	0.420	0.412	0.407
	0.544	0.573	0.758	0.642	0.600
EQUIVALENT TAX RATES					
PROPERTY TAX RATE	-0.118	-0.095	-0.089	-0.101	-0.134
NON-DEBT DEBT	0.137	0.166	0.049	0.142	0.111
SALES TAX RATE	-0.480	-0.379	-0.254	-0.443	-0.458
NON-DEBT DEBT	0.041	-0.001	-0.120	-0.124	-0.146
	0.045	0.143	-0.203	-0.104	-0.193
	-0.013	-0.013	0.283	-0.087	0.179
EXPENDITURES					
INSTRUCTIONAL					
CLASSROOM INSTRUCTION	0.330	0.480	0.876	0.715	0.738
Classroom Teacher Salary (Expenditures) ³	0.286	0.467	0.813	0.517	0.773
Actual Average Classroom Teacher Salary ⁴	0.382	0.475	0.292	0.487	0.435
PUPIL SUPPORT	0.446	0.426	0.786	0.679	0.661
INSTRUCTIONAL STAFF SUPPORT	0.010	0.107	0.592	0.332	0.414
TOTAL INSTRUCTION	0.375	0.514	0.888	0.761	0.760
SUPPORT					
GENERAL ADMINISTRATION	0.427	0.556	0.836	0.709	0.663
SCHOOL ADMINISTRATION	0.288	0.276	0.775	0.601	0.545
BUSINESS SERVICES	0.168	0.205	0.867	0.541	0.494
MAINT. & OPERATIONS	0.383	0.391	0.354	0.535	0.572
STUDENT TRANSPORTATION	-0.056	0.045	0.193	0.246	0.427
CENTRAL SERVICES	0.379	0.375	0.762	0.638	0.563
FOOD/OTHER SERVICES	-0.223	-0.188	0.290	-0.068	0.052
TOTAL SUPPORT	0.407	0.489	0.507	0.645	0.670
FACILITY ACQ. & CONSTR. SERVICES	-0.001	-0.008	0.362	0.272	0.279
TOTAL EXPENDITURES	0.365	0.459	0.595	0.627	0.597
INTEREST ON DEBT	0.255	0.236	0.794	0.356	0.092
TOTAL EXPENDITURES AND INTEREST ON DEBT	0.384	0.470	0.616	0.624	0.591
DEBT SERVICE					
PRINCIPLE	0.261	0.117	0.556	0.457	0.234
OTHER	0.058	0.065	-0.097	-0.098	0.148
TOTAL OF DEBT SERVICE AND EXPENDITURES	0.392	0.417	0.641	0.625	0.608

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 2007 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 2009-10 MFP Budget Letter includes FY 2007-08 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.

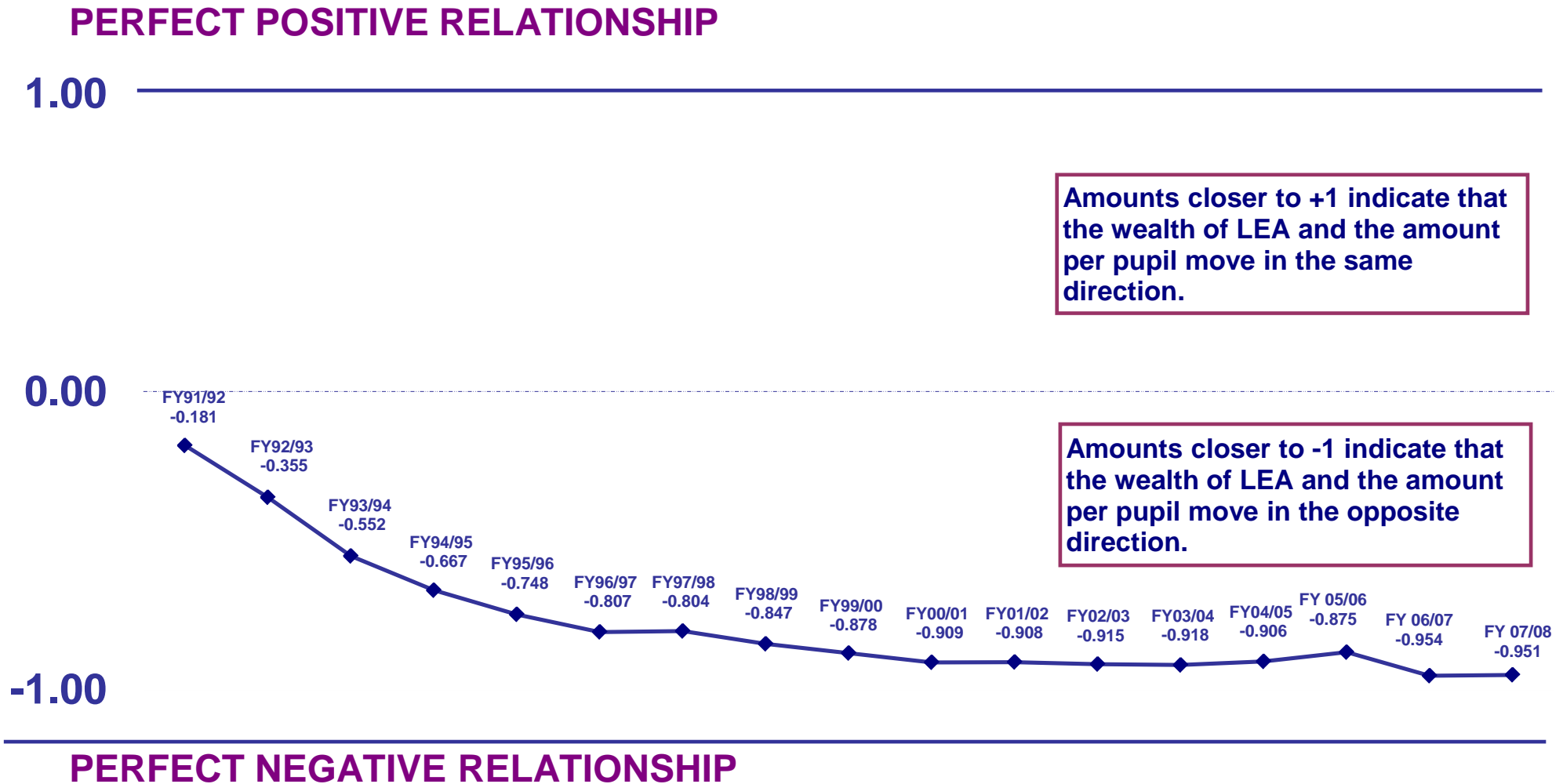
The longitudinal analysis illustrated by Graph A, shows encouraging movement (i.e., stronger and inverse) between wealth of the local school district and MFP per pupil allocations. This movement has favorable implications for measuring the ability of the pupil-driven formula to offset and impact fiscal 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. The Local Deduction per pupil based on FY 2007-08 local revenues is calculated in the FY 2009-10 MFP Budget Letter.

TABLE B-2	
CORRELATION BETWEEN LOCAL DEDUCTION (WEALTH) AND MFP FUNDING	
FY 2007-08 Local Revenues are the basis of the calculation of the State share of Level 1 costs included in the FY 2009-10 MFP Budget Letter.	
	<u>Correlation Coefficient</u>
MFP Level 1 State Share	-0.951
MFP Levels 1, 2, and 3 State Share	-0.912

Spending disparities among local school districts for Instruction increased from $r = .375$ in FY 2003-04 to $r = .760$ in FY 2007-08; the correlation between Total Expenditures (including interest on debt) and the district Local Deduction per pupil increased from $r = .384$ in FY 2003-04 to $r = .591$ in FY 2007-08. Higher-than-average increases are due to the lingering 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 2007-08



Note: FY 2007-08 Local Revenues were used as the basis of the FY 2009-10 MFP Budget Letter. The FY 2007-08 MFP Budget Letter applied the Local Deduction Method for calculating the Local Contribution of Level 1 Costs. Prior year calculations applied the Local Wealth Factor (LWF) method.

Evaluation by Wealth (See Table C-1)

For the purpose of this analysis, wealth is defined as a school district’s Local Contribution to Level 1 costs of the MFP formula. Local Deduction per pupil reflects the Local Contribution based on FY 2007-08 local revenues as calculated in the FY 2009-10 MFP Budget Letter. Statewide Local Deduction averaged \$1,824 per pupil. The disparity among school districts increases between wealth quintiles. Local Deduction per pupil ranged from \$909 per pupil for districts in the lowest wealth quintile to \$2,944 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 \$700 per pupil in the lowest wealth quintile to an average of \$2,579 per pupil for districts in the highest wealth quintile. Sales Revenues ranged from \$1,406 per pupil for the lowest wealth quintile to \$3,554 per pupil in the highest wealth quintile.

Total Federal, State and Local Revenues ranged from an average of \$9,768 per pupil in the lowest wealth quintile, to an average of \$15,464 per pupil in the highest wealth quintile, a difference of \$5,696 per pupil in FY 2007-08.

Total MFP State aid per pupil (Levels 1, 2 and 3) continues to be distributed inversely to local wealth (See Table C-2). FY 2007-08 local revenues are the basis of the calculation of the State share of Level 1 costs included in the FY 2009-10 MFP Budget Letter. Districts in the lowest wealth quintile received an average of \$5,913 in Total MFP State aid per pupil, while districts in the highest wealth quintile received an average of \$3,764 per pupil. Overall, State aid through Levels 1, 2 and 3 of the MFP averaged \$4,854 per pupil.

TABLE C-2						
AVERAGE PER PUPIL AMOUNTS FOR MINIMUM FOUNDATION PROGRAM (MFP) FUNDING						
BASED ON FY 2007-08 REVENUES INCLUDED IN THE FY 2009-10 MFP BUDGET LETTER						
	State Average	Lowest Quintile	Second Quintile	Third Quintile	Fourth Quintile	Highest Quintile
MFP Level 1	\$3,387	\$4,340	\$3,920	\$3,386	\$3,216	\$2,371
MFP Levels 1, 2 and 3	\$4,854	\$5,913	\$5,403	\$4,921	\$4,592	\$3,764

TABLE C-1
AVERAGE PER PUPIL AMOUNTS FOR SELECTED SCHOOL FINANCE
TOTAL REVENUE AND TOTAL EXPENDITURE VARIABLES IN 2007-2008 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	69		22		17		8		9		13	
LOCAL DEDUCTION ²	\$1,824		\$909		\$1,288		\$1,646		\$2,015		\$2,944	
<i>October 1, 2007 Elementary/Secondary Membership</i>												
REVENUE	674,064		121,897		129,831		127,625		135,560		159,151	
TOTAL LOCAL	\$4,464	38.9%	\$2,505	25.6%	\$2,860	29.7%	\$4,093	39.9%	\$5,032	44.8%	\$7,087	45.8%
PROPERTY	\$1,568		\$700		\$900		\$1,674		\$1,702		\$2,579	
NON- DEBT	\$1,264		\$466		\$582		\$1,378		\$1,250		\$2,354	
DEBT	\$304		\$234		\$318		\$296		\$452		\$225	
SALES	\$2,348		\$1,406		\$1,627		\$1,977		\$2,819		\$3,554	
NON-DEBT	\$2,273		\$1,358		\$1,592		\$1,977		\$2,745		\$3,363	
DEBT	\$75		\$45		\$35		\$0		\$73		\$191	
TOTAL STATE	\$5,064	44.1%	\$5,998	61.4%	\$5,531	57.5%	\$5,038	49.1%	\$4,839	43.1%	\$4,179	27.0%
TOTAL FEDERAL	\$1,944	16.9%	\$1,266	13.0%	\$1,229	12.8%	\$1,122	10.9%	\$1,365	12.1%	\$4,198	27.1%
TOTAL REVENUES	\$11,471	100.0%	\$9,768	100.0%	\$9,621	100.0%	\$10,252	100.0%	\$11,236	100.0%	\$15,464	100.0%
EQUIVALENT TAX RATES ³												
PROPERTY	41.01M		39.27M		36.13M		52.88M		46.83M		36.00M	
NON-DEBT	33.06M		26.12M		23.35M		43.53M		34.40M		32.86M	
DEBT	7.94M		13.15M		12.78M		9.35M		12.44M		3.14M	
SALES ⁴	1.96%		2.36%		1.87%		1.78%		2.00%		1.96%	
NON-DEBT	1.90%		2.28%		1.83%		1.78%		1.95%		1.85%	
DEBT	0.06%		0.08%		0.04%		0.00%		0.05%		0.11%	
EXPENDITURES												
INSTRUCTIONAL												
CLASSROOM INSTRUCTION	\$5,967	52.8%	\$5,468	57.1%	\$5,432	55.6%	\$5,599	54.0%	\$5,952	53.9%	\$7,095	47.7%
Classroom Teacher Salary ⁵	\$3,544	31.4%	\$3,270	34.2%	\$3,338	34.1%	\$3,385	32.7%	\$3,688	33.4%	\$3,926	26.4%
PUPIL SUPPORT	\$436	3.9%	\$369	3.9%	\$351	3.6%	\$431	4.2%	\$468	4.2%	\$532	3.6%
INSTRUCTIONAL STAFF SERVICES	\$528	4.7%	\$457	4.8%	\$439	4.5%	\$540	5.2%	\$539	4.9%	\$638	4.3%
TOTAL INSTRUCTION	\$6,931	61.3%	\$6,294	65.8%	\$6,222	63.7%	\$6,570	63.4%	\$6,958	63.0%	\$8,264	55.6%
SUPPORT												
GENERAL ADMINISTRATION	\$245	2.2%	\$192	2.0%	\$163	1.7%	\$132	1.3%	\$190	1.7%	\$492	3.3%
SCHOOL ADMINISTRATION	\$534	4.7%	\$495	5.2%	\$483	4.9%	\$516	5.0%	\$501	4.5%	\$648	4.4%
BUSINESS SERVICES	\$130	1.2%	\$115	1.2%	\$88	0.9%	\$99	1.0%	\$98	0.9%	\$230	1.5%
MAINTENANCE & OPERATIONS	\$1,001	8.9%	\$801	8.4%	\$787	8.1%	\$933	9.0%	\$891	8.1%	\$1,476	9.9%
STUDENT TRANSPORTATION	\$605	5.4%	\$573	6.0%	\$553	5.7%	\$518	5.0%	\$624	5.7%	\$726	4.9%
CENTRAL SERVICES	\$176	1.6%	\$86	0.9%	\$79	0.8%	\$126	1.2%	\$151	1.4%	\$385	2.6%
FOOD/OTHER SERVICES	\$580	5.1%	\$604	6.3%	\$609	6.2%	\$533	5.1%	\$529	4.8%	\$621	4.2%
TOTAL SUPPORT	\$3,272	28.9%	\$2,866	30.0%	\$2,762	28.3%	\$2,857	27.6%	\$2,984	27.0%	\$4,577	30.8%
FACILITY ACQUISITION & CONSTRUCTION SERVICES	\$949	8.4%	\$249	2.6%	\$641	6.6%	\$838	8.1%	\$913	8.3%	\$1,857	12.5%
TOTAL EXPENDITURES	\$11,153	98.7%	\$9,409	98.3%	\$9,625	98.5%	\$10,265	99.1%	\$10,855	98.3%	\$14,699	98.9%
INTEREST ON DEBT	\$152	1.3%	\$158	1.7%	\$150	1.5%	\$98	0.9%	\$185	1.7%	\$163	1.1%
TOTAL EXPENDITURES AND INTEREST ON DEBT	\$11,304	100.0%	\$9,568	100.0%	\$9,775	100.0%	\$10,363	100.0%	\$11,041	100.0%	\$14,861	100.0%

NOTES:

¹ Quintiles are derived by ranking districts from low to high according to each district's Local Deduction per the 2009-2010 MFP Budget Letter. The FY 2009-10 MFP Budget Letter includes the FY 2007-08 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 2009-10 MFP Budget Letter.

³ FY 2007-08 Sales Tax Rates and Property Tax Millages per 2009-2010 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 1, 2007. (based on Total Revenue and Total Expenditures as reported in the AFR)

In FY 2007-08, the statewide equivalent millage rate, which is calculated based upon net assessed property values of the local district, averaged 41.01. Districts in the lowest wealth quintile had an average of 39.27 mills (including debt), that generated an average of \$700 per pupil in property revenues. Highest wealth quintile districts averaged 36.00 mills (including debt), which generated an average per pupil amount of \$2,579. The data indicate that districts in the lowest wealth quintile had a similar tax rate to the districts in the highest wealth quintile; but because of a low tax base, they were unable to match funds raised by districts in the highest wealth quintile.

The statewide average sales tax rate, which is calculated based upon the computed sales tax base, averaged 1.96% in FY 2007-08. Districts in the lowest wealth quintile had an average rate of 2.36%, which generated an average of \$1,406 per pupil, while districts in the highest wealth quintile had an average sales tax rate of 1.96%, which generated an average of \$3,554 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 57.1% in the lowest quintile, 55.6% in the second quintile, 54.0% in the third quintile, 53.9% in the fourth quintile, and 47.7% in the highest quintile. The State average classroom expenditure was 52.8% in FY 2007-08.

School Districts by Wealth Quintile

**Based on the Local Deduction Calculation included in the FY2009-10 Minimum Foundation Program (MFP) Formula
(FY2009-10 MFP is based on FY2007-08 Local Revenue Data)**

	LOWEST	SECOND	THIRD	FOURTH	HIGHEST
	ALLEN ASSUMPTION AVOYELLES CALDWELL CATAHOULA CONCORDIA EAST CARROLL EVANGELINE FRANKLIN GRANT JEFFERSON DAVIS LASALLE LIVINGSTON MADISON OUACHITA RED RIVER SABINE ST. HELENA ST. MARTIN VERNON WASHINGTON WEST CARROLL	ACADIA BEAUREGARD CENTRAL COMMUNITY CITY OF BAKER CLAIBORNE EAST FELICIANA IBERIA MOREHOUSE NATCHITOCHEs RAPIDES RICHLAND ST. LANDRY TANGIPAHOA UNION WEBSTER WINN ZACHARY COMMUNITY	ASCENSION BOSSIER CADDO CITY OF BOGALUSA LAFOURCHE ST. MARY TENSAS TERREBONNE	CALCASIEU CITY OF MONROE DESOTO JACKSON LAFAYETTE LINCOLN ST. JOHN THE BAPTIST ST. TAMMANY VERMILION	BIENVILLE CAMERON EAST BATON ROUGE IBERVILLE JEFFERSON ORLEANS PLAQUEMINES POINTE COUPEE ST. BERNARD ST. CHARLES ST. JAMES WEST BATON ROUGE WEST FELICIANA
Total	22	17	8	9	13

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 1 Elementary/Secondary student membership.

SEVENTY PERCENT INSTRUCTIONAL EXPENDITURE REQUIREMENT

Seventy Percent Instructional Expenditure Requirement

(Information based on latest available data – FY2007-2008)

The Seventy Percent Instructional Expenditure Requirement, as stated in HCR 208, Section VIII.B, of the 2007 Legislative Session, dictates that local school boards 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. Beginning with FY 2007-2008, all entities funded through the MFP are included in the 70% Requirement reporting.

City/Parish School Districts

Twelve of the sixty-nine city/parish school districts did not meet the 70% Instructional Expenditure Requirement for FY 2007-08. These districts are Cameron, Catahoula, Iberville, Jackson, Jefferson, Orleans, Plaquemines, Pointe Coupee, St. Bernard, St. Helena, St. John the Baptist, and Union. All twelve of the city/parish districts in noncompliance with this requirement were also in noncompliance in FY 2006-07. Plaquemines was the lowest percentage of the twelve districts with 61.85%; the highest percentage was for Union with 69.09%.

Other School Districts (LSU Lab School, Southern Lab School, Recovery School District and Type 5 Charters)

Effective in FY 2007-2008, reporting for all entities funded through the MFP are included in the MFP Accountability Report. Twelve of the twenty-nine non-city/parish school districts did not meet the 70% Instructional Expenditure Requirement for FY 2007-08. These entities are Esperanza Charter School, Langston Hughes Academy Charter School, Andrew H. Wilson Charter School, James M. Singleton Charter School, McDonogh #28 City Park Academy, New Orleans Free Academy (closed), Lafayette Academy of New Orleans, Harriet Tubman Elementary School, KIPP Believe College Prep, KIPP Central City Academy, Samuel J. Green Charter School and Arthur Ashe Charter School. Arthur Ashe Charter School was the lowest percentage of these school entities with 55.80%; the highest percentage was for Harriet Tubman Elementary School with 69.42%.

School boards 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 school board are included in Appendix B) The obstacles these school boards 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.
 - Increase in utility costs.
- Aging facilities requiring increased maintenance and repair.

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 (2003-04 compared to 2007-08).

Note: Effective in FY2006-07, the 70% instructional requirement was 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 remained. However, educational expenditures were restricted to the school building level; no central office instructional expenditures are considered in the 70% measurement. School administration was 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 2007-2008 (General Funds)						Seventy Percent Instructional Requirement 2003-2004 through 2007-2008					Instructional Expenditures per 70% Definition 2003-2004 and 2007-2008			
		October 1, 2007 Elementary/ Secondary Membership	Instructional* 2007-2008	Support* 2007-2008	Grand Total (Instructional plus Other)	Per Pupil Grand Total	Percent Instructional	70% 2003-2004	70% 2004-2005	70% 2005-2006	70%* 2006-2007	70%* 2007-2008	Total Instructional 2003-2004	Total Instructional* 2007-2008	Absolute Change	Percent Change
1	Acadia Parish	9,435	\$47,694,513	\$15,424,332	\$63,118,844	\$6,690	75.56%	72.69%	70.83%	70.56%	70.39%	75.56%	\$35,526,035	\$47,694,513	\$12,168,478	34.25%
2	Allen Parish	4,249	\$27,898,129	\$8,594,352	\$36,492,481	\$8,588	76.45%	69.68%	73.77%	75.20%	75.22%	76.45%	\$18,679,731	\$27,898,129	\$9,218,398	49.35%
3	Ascension Parish	18,635	\$107,948,821	\$37,987,951	\$145,936,772	\$7,831	73.97%	75.32%	74.03%	74.50%	72.97%	73.97%	\$75,812,911	\$107,948,821	\$32,135,910	42.39%
4	Assumption Parish	4,140	\$25,963,487	\$10,138,682	\$36,102,170	\$8,720	71.92%	70.46%	70.02%	68.21%	69.62%	71.92%	\$20,665,623	\$25,963,487	\$5,297,864	25.64%
5	Avoyelles Parish	6,111	\$25,843,315	\$8,815,688	\$34,659,003	\$5,672	74.56%	72.97%	71.82%	68.40%	72.40%	74.56%	\$23,882,594	\$25,843,315	\$1,960,721	8.21%
6	Beauregard Parish	6,071	\$32,658,676	\$12,458,698	\$45,117,375	\$7,432	72.39%	70.84%	71.16%	70.85%	73.65%	72.39%	\$25,258,935	\$32,658,676	\$7,399,741	29.30%
7	Bienville Parish	2,308	\$17,823,216	\$5,302,837	\$23,126,053	\$10,020	77.07%	72.17%	71.28%	70.03%	74.77%	77.07%	\$12,225,170	\$17,823,216	\$5,598,046	45.79%
8	Bossier Parish	19,586	\$110,970,204	\$39,808,351	\$150,778,555	\$7,698	73.60%	73.06%	71.60%	71.54%	73.41%	73.60%	\$79,112,945	\$110,970,204	\$31,857,259	40.27%
9	Caddo Parish	42,865	\$248,076,281	\$91,685,817	\$339,762,098	\$7,926	73.01%	72.17%	71.79%	70.60%	73.43%	73.01%	\$198,325,778	\$248,076,281	\$49,750,503	25.09%
10	Calcasieu Parish	32,522	\$190,107,149	\$67,300,106	\$257,407,255	\$7,915	73.85%	72.41%	72.49%	72.39%	72.65%	73.85%	\$133,994,403	\$190,107,149	\$56,112,746	41.88%
11	Caldwell Parish	1,753	\$8,384,640	\$3,068,722	\$11,453,362	\$6,534	73.21%	70.86%	70.30%	69.24%	70.53%	73.21%	\$6,412,777	\$8,384,640	\$1,971,863	30.75%
12	Cameron Parish	1,532	\$13,549,777	\$6,626,970	\$20,176,748	\$13,170	67.16%	68.86%	68.91%	48.09%	65.80%	67.16%	\$10,741,815	\$13,549,777	\$2,807,962	26.14%
13	Catahoula Parish	1,707	\$8,476,449	\$3,932,786	\$12,409,234	\$7,270	68.31%	68.22%	69.25%	69.53%	67.12%	68.31%	\$6,844,648	\$8,476,449	\$1,631,801	23.84%
14	Claiborne Parish	2,492	\$14,423,543	\$5,225,902	\$19,649,444	\$7,885	73.40%	76.03%	74.88%	74.52%	71.10%	73.40%	\$13,443,130	\$14,423,543	\$980,413	7.29%
15	Concordia Parish	4,045	\$20,199,044	\$6,007,830	\$26,206,874	\$6,479	77.08%	75.35%	74.63%	74.03%	75.55%	77.08%	\$15,663,711	\$20,199,044	\$4,535,333	28.95%
16	DeSoto Parish	4,841	\$33,554,508	\$11,205,306	\$44,759,813	\$9,246	74.97%	73.16%	72.16%	71.75%	74.46%	74.97%	\$23,931,957	\$33,554,508	\$9,622,551	40.21%
17	E. Baton Rouge Parish	45,779	\$257,355,213	\$104,308,462	\$361,663,676	\$7,900	71.16%	66.83%	67.87%	68.05%	69.73%	71.16%	\$190,934,138	\$257,355,213	\$66,421,075	34.79%
18	East Carroll Parish	1,422	\$8,754,506	\$3,384,862	\$12,139,368	\$8,537	72.12%	69.10%	66.70%	62.85%	66.49%	72.12%	\$7,040,847	\$8,754,506	\$1,713,659	24.34%
19	East Feliciana Parish	2,301	\$14,559,595	\$4,923,153	\$19,482,749	\$8,467	74.73%	71.04%	70.03%	71.18%	70.43%	74.73%	\$10,780,904	\$14,559,595	\$3,778,691	35.05%
20	Evangeline Parish	6,075	\$35,639,371	\$11,434,491	\$47,073,863	\$7,749	75.71%	75.77%	73.83%	73.95%	74.48%	75.71%	\$24,310,786	\$35,639,371	\$11,328,585	46.60%
21	Franklin Parish	3,412	\$16,384,243	\$5,953,120	\$22,337,363	\$6,547	73.35%	72.63%	71.39%	69.56%	72.93%	73.35%	\$15,275,897	\$16,384,243	\$1,108,346	7.26%
22	Grant Parish	3,409	\$15,415,288	\$6,139,283	\$21,554,570	\$6,323	71.52%	70.26%	70.02%	68.62%	71.50%	71.52%	\$13,695,762	\$15,415,288	\$1,719,526	12.56%
23	Iberia Parish	13,899	\$75,058,566	\$27,597,987	\$102,656,552	\$7,386	73.12%	74.59%	74.68%	74.31%	71.23%	73.12%	\$58,246,967	\$75,058,566	\$16,811,599	28.86%
24	Iberville Parish	4,176	\$22,753,626	\$11,256,414	\$34,010,039	\$8,144	66.90%	63.63%	66.67%	64.62%	67.02%	66.90%	\$17,963,565	\$22,753,626	\$4,790,061	26.67%
25	Jackson Parish	2,266	\$13,387,291	\$6,911,825	\$20,299,116	\$8,958	65.95%	67.63%	67.59%	67.06%	66.20%	65.95%	\$12,692,621	\$13,387,291	\$694,670	5.47%
26	Jefferson Parish	43,486	\$258,343,481	\$126,969,104	\$385,312,585	\$8,861	67.05%	71.48%	71.72%	70.44%	65.31%	67.05%	\$207,012,182	\$258,343,481	\$51,331,299	24.80%
27	Jefferson Davis Parish	5,869	\$34,688,378	\$12,487,297	\$47,175,675	\$8,038	73.53%	73.05%	73.27%	71.18%	72.03%	73.53%	\$26,074,855	\$34,688,378	\$8,613,523	33.03%
28	Lafayette Parish	29,762	\$149,240,499	\$51,968,993	\$201,209,492	\$6,761	74.17%	73.67%	72.47%	71.34%	73.55%	74.17%	\$117,169,182	\$149,240,499	\$32,071,317	27.37%
29	Lafourche Parish	14,693	\$81,895,103	\$27,289,088	\$109,184,191	\$7,431	75.01%	75.65%	75.47%	73.46%	75.67%	75.01%	\$68,303,288	\$81,895,103	\$13,591,815	19.90%
30	LaSalle Parish	2,659	\$14,581,875	\$5,478,874	\$20,060,749	\$7,544	72.69%	71.54%	71.89%	70.18%	70.86%	72.69%	\$11,726,606	\$14,581,875	\$2,855,269	24.35%
31	Lincoln Parish	6,572	\$32,855,951	\$9,182,472	\$42,038,423	\$6,397	78.16%	76.19%	76.21%	75.23%	80.08%	78.16%	\$25,502,326	\$32,855,951	\$7,353,625	28.84%
32	Livingston Parish	23,263	\$129,657,570	\$34,776,833	\$164,434,404	\$7,068	78.85%	76.60%	76.51%	76.71%	78.16%	78.85%	\$82,062,335	\$129,657,570	\$47,595,235	58.00%
33	Madison Parish	2,176	\$10,953,770	\$4,441,236	\$15,395,006	\$7,075	71.15%	72.24%	71.64%	68.95%	69.85%	71.15%	\$9,504,668	\$10,953,770	\$1,449,102	15.25%
34	Morehouse Parish	4,816	\$26,131,698	\$10,513,975	\$36,645,673	\$7,609	71.31%	72.08%	72.42%	72.93%	71.00%	71.31%	\$22,376,911	\$26,131,698	\$3,754,787	16.78%
35	Natchitoches Parish	6,879	\$35,834,873	\$11,339,984	\$47,174,858	\$6,858	75.96%	70.87%	71.26%	71.78%	75.21%	75.96%	\$26,779,273	\$35,834,873	\$9,055,600	33.82%
36	Orleans Parish**	9,601	\$62,652,878	\$38,323,200	\$100,976,078	\$10,517	62.05%	70.48%	67.94%	56.27%	59.48%	62.05%	\$273,825,119	\$62,652,878	(\$211,172,241)	-77.12%

LEA	District	"Seventy Percent" Instructional Evaluation By District For Fiscal Year 2007-2008 (General Funds)						Seventy Percent Instructional Requirement 2003-2004 through 2007-2008					Instructional Expenditures per 70% Definition 2003-2004 and 2007-2008			
		October 1, 2007 Elementary/ Secondary Membership	Instructional* 2007-2008	Support* 2007-2008	Grand Total (Instructional plus Other)	Per Pupil Grand Total	Percent Instructional	70% 2003-2004	70% 2004-2005	70% 2005-2006	70%* 2006-2007	70%* 2007-2008	Total Instructional 2003-2004	Total Instructional* 2007-2008	Absolute Change	Percent Change
37	Ouachita Parish	19,050	\$111,849,359	\$36,407,443	\$148,256,802	\$7,783	75.44%	71.81%	70.21%	69.58%	74.19%	75.44%	\$77,023,158	\$111,849,359	\$34,826,201	45.22%
38	Plaquemines Parish	3,605	\$27,890,715	\$17,204,621	\$45,095,336	\$12,509	61.85%	64.29%	60.22%	55.68%	50.10%	61.85%	\$22,302,854	\$27,890,715	\$5,587,861	25.05%
39	Pointe Coupee Parish	3,155	\$16,859,706	\$7,816,482	\$24,676,188	\$7,821	68.32%	69.93%	66.81%	65.44%	67.81%	68.32%	\$14,692,057	\$16,859,706	\$2,167,649	14.75%
40	Rapides Parish	23,442	\$126,625,699	\$29,277,711	\$155,903,410	\$6,651	81.22%	73.89%	77.50%	77.87%	79.03%	81.22%	\$92,008,454	\$126,625,699	\$34,617,245	37.62%
41	Red River Parish	1,501	\$8,162,386	\$3,350,296	\$11,512,682	\$7,670	70.90%	71.05%	70.60%	70.25%	72.44%	70.90%	\$6,547,047	\$8,162,386	\$1,615,339	24.67%
42	Richland Parish	3,373	\$19,818,867	\$6,977,646	\$26,796,514	\$7,944	73.96%	72.74%	70.53%	70.80%	72.70%	73.96%	\$15,986,227	\$19,818,867	\$3,832,640	23.97%
43	Sabine Parish	4,187	\$23,561,125	\$6,747,434	\$30,308,559	\$7,239	77.74%	71.51%	71.33%	71.13%	76.70%	77.74%	\$16,060,985	\$23,561,125	\$7,500,140	46.70%
44	St. Bernard Parish	4,174	\$22,264,105	\$11,108,266	\$33,372,371	\$7,995	66.71%	73.55%	73.21%	67.16%	51.41%	66.71%	\$38,641,777	\$22,264,105	(\$16,377,672)	-42.38%
45	St. Charles Parish	9,578	\$81,625,756	\$23,938,300	\$105,564,056	\$11,022	77.32%	71.20%	71.95%	70.65%	75.81%	77.32%	\$56,925,014	\$81,625,756	\$24,700,742	43.39%
46	St. Helena Parish	1,274	\$5,077,314	\$2,643,442	\$7,720,756	\$6,060	65.76%	62.43%	62.51%	62.96%	65.44%	65.76%	\$4,428,817	\$5,077,314	\$648,497	14.64%
47	St. James Parish	4,102	\$25,842,481	\$5,983,373	\$31,825,854	\$7,759	81.20%	76.98%	76.32%	76.02%	82.97%	81.20%	\$20,414,350	\$25,842,481	\$5,428,131	26.59%
48	St. John Parish	6,514	\$42,570,405	\$20,902,675	\$63,473,079	\$9,744	67.07%	71.56%	72.18%	70.61%	68.93%	67.07%	\$31,906,435	\$42,570,405	\$10,663,970	33.42%
49	St. Landry Parish	15,231	\$82,084,303	\$29,500,256	\$111,584,559	\$7,326	73.56%	74.51%	71.26%	70.92%	72.72%	73.56%	\$65,770,182	\$82,084,303	\$16,314,121	24.80%
50	St. Martin Parish	8,475	\$41,555,708	\$14,414,046	\$55,969,754	\$6,604	74.25%	70.39%	70.59%	70.58%	70.23%	74.25%	\$32,543,604	\$41,555,708	\$9,012,104	27.69%
51	St. Mary Parish	9,782	\$56,829,991	\$20,432,147	\$77,262,139	\$7,898	73.55%	71.64%	72.13%	71.44%	72.88%	73.55%	\$43,658,681	\$56,829,991	\$13,171,310	30.17%
52	St. Tammany Parish	35,170	\$227,461,764	\$89,458,866	\$316,920,630	\$9,011	71.77%	74.03%	73.80%	72.82%	73.55%	71.77%	\$173,074,935	\$227,461,764	\$54,386,829	31.42%
53	Tangipahoa Parish	19,576	\$95,417,544	\$25,852,156	\$121,269,699	\$6,195	78.68%	77.15%	75.69%	75.70%	77.36%	78.68%	\$65,483,394	\$95,417,544	\$29,934,150	45.71%
54	Tensas Parish	757	\$5,144,653	\$2,192,200	\$7,336,853	\$9,692	70.12%	67.69%	66.73%	66.36%	63.40%	70.12%	\$4,595,816	\$5,144,653	\$548,837	11.94%
55	Terrebonne Parish	19,027	\$115,250,901	\$28,369,562	\$143,620,463	\$7,548	80.25%	75.51%	74.99%	75.41%	78.80%	80.25%	\$83,554,161	\$115,250,901	\$31,696,740	37.94%
56	Union Parish	2,933	\$14,906,575	\$6,670,594	\$21,577,169	\$7,357	69.08%	72.17%	71.04%	69.20%	65.99%	69.08%	\$12,114,261	\$14,906,575	\$2,792,314	23.05%
57	Vermilion Parish	9,023	\$45,652,997	\$17,504,780	\$63,157,777	\$7,000	72.28%	70.69%	72.03%	64.57%	69.67%	72.28%	\$32,851,521	\$45,652,997	\$12,801,476	38.97%
58	Vernon Parish	9,525	\$51,496,362	\$18,992,260	\$70,488,622	\$7,400	73.06%	72.66%	71.29%	70.60%	71.52%	73.06%	\$42,588,005	\$51,496,362	\$8,908,357	20.92%
59	Washington Parish	5,313	\$29,946,415	\$10,869,983	\$40,816,398	\$7,682	73.37%	72.73%	72.70%	72.48%	73.43%	73.37%	\$21,150,938	\$29,946,415	\$8,795,477	41.58%
60	Webster Parish	7,377	\$38,881,616	\$10,617,663	\$49,499,279	\$6,710	78.55%	75.83%	76.32%	75.83%	76.92%	78.55%	\$28,338,772	\$38,881,616	\$10,542,844	37.20%
61	W. Baton Rouge Parish	3,631	\$24,208,418	\$8,470,602	\$32,679,020	\$9,000	74.08%	69.60%	69.95%	70.16%	68.98%	74.08%	\$15,117,302	\$24,208,418	\$9,091,116	60.14%
62	West Carroll Parish	2,282	\$11,111,831	\$4,063,767	\$15,175,598	\$6,650	73.22%	71.26%	71.20%	70.38%	69.83%	73.22%	\$8,233,740	\$11,111,831	\$2,878,091	34.95%
63	West Feliciana Parish	2,401	\$15,881,590	\$6,729,813	\$22,611,403	\$9,417	70.24%	70.39%	70.15%	68.78%	75.36%	70.24%	\$13,772,385	\$15,881,590	\$2,109,205	15.31%
64	Winn Parish	2,667	\$14,717,715	\$5,510,649	\$20,228,364	\$7,585	72.76%	68.82%	67.58%	69.85%	72.24%	72.76%	\$9,678,182	\$14,717,715	\$5,039,533	52.07%
65	City of Monroe	8,890	\$35,059,204	\$14,136,202	\$49,195,405	\$5,534	71.27%	72.74%	73.12%	71.22%	72.48%	71.27%	\$43,349,122	\$35,059,204	(\$8,289,918)	-19.12%
66	City of Bogalusa	2,280	\$14,858,388	\$5,965,924	\$20,824,312	\$9,133	71.35%	71.16%	74.71%	69.48%	68.96%	71.35%	\$15,656,664	\$14,858,388	(\$798,276)	-5.10%
67	Zachary Community	4,237	\$23,941,715	\$9,276,045	\$33,217,760	\$7,840	72.08%	59.76%	68.00%	67.49%	69.24%	72.08%	\$10,154,411	\$23,941,715	\$13,787,304	135.78%
68	City of Baker	1,983	\$9,935,190	\$4,169,963	\$14,105,153	\$7,113	70.44%	59.97%	63.99%	67.70%	67.87%	70.44%	\$7,298,326	\$9,935,190	\$2,636,864	36.13%
69	Central Community	3,119	\$16,184,391	\$6,211,854	\$22,396,245	\$7,181	72.26%	N/A	N/A	N/A	N/A	72.26%	N/A	\$16,184,391	N/A	N/A
	LEA Totals	652,441	\$3,712,390,714	\$1,360,032,004	\$5,072,422,719	\$7,775	73.19%	72.76%	72.13%	71.78%	71.97%	73.19%	\$3,047,721,972	\$3,712,390,714	\$648,484,352	21.28%

L E A	District	"Seventy Percent" Instructional Evaluation By District For Fiscal Year 2007-2008 (General Funds)					
		October 1, 2007 Elementary/ Secondary Membership	Instructional* 2007-2008	Support* 2007-2008	Grand Total (Instructional plus Other)	Per Pupil Grand Total	Percent Instructional
318001	LSU Laboratory School	1,331	\$9,054,976	\$908,239	\$9,963,215	\$7,486	90.88%
319001	Southern University Lab School	430	\$2,903,011	\$124,215	\$3,027,226	\$7,040	95.90%
Lab School Totals		1,761	\$11,957,987	\$1,032,454	\$12,990,441	\$7,377	92.05%
300001	P.A. Capdau School	538	\$2,906,928	\$1,138,801	\$4,045,729	\$7,520	71.85%
300002	Nelson Elementary School	348	\$1,631,112	\$704,491	\$2,335,603	\$6,712	69.84%
385001	NOLA College Prep Charter School	120	\$745,843	\$287,005	\$1,032,848	\$8,607	72.21%
386001	A.D. Crossman: Esperanza Charter School	322	\$1,527,988	\$922,480	\$2,450,468	\$7,610	62.36%
387001	Langston Hughes Academy Charter School	119	\$932,271	\$477,264	\$1,409,535	\$11,845	66.14%
388001	Andrew H. Wilson Charter School	341	\$2,383,693	\$1,114,375	\$3,498,068	\$10,258	68.14%
389001	Abramson Science & Technology Charter School	445	\$2,176,999	\$560,836	\$2,737,835	\$6,152	79.52%
390001	James M. Singleton Charter School	701	\$2,679,501	\$2,051,526	\$4,731,027	\$6,749	56.64%
391001	Dr. M.L.K. Charter School for Science & Tech.	554	\$3,568,408	\$880,734	\$4,449,142	\$8,031	80.20%
392001	McDonogh #28 City Park Academy	404	\$1,653,550	\$1,205,022	\$2,858,572	\$7,076	57.85%
392002	New Orleans Free Academy (closed)	191	\$942,354	\$715,520	\$1,657,874	\$8,680	56.84%
393001	Lafayette Academy of New Orleans	612	\$2,822,168	\$1,677,143	\$4,499,311	\$7,352	62.72%
394003	McDonogh #42 Elementary Charter School	473	\$2,504,453	\$676,627	\$3,181,080	\$6,725	78.73%
395001	Martin Behrman Elementary Charter School	523	\$2,780,461	\$1,184,848	\$3,965,309	\$7,582	70.12%
395002	Dwight D. Eisenhower Elementary School	526	\$2,879,829	\$1,148,192	\$4,028,021	\$7,658	71.50%
395003	William J. Fischer Elementary School	433	\$2,078,553	\$855,023	\$2,933,576	\$6,775	70.85%
395004	McDonogh #32 Elementary School	419	\$2,411,926	\$740,023	\$3,151,949	\$7,523	76.52%
395005	O.P. Walker Senior High School	871	\$3,727,307	\$1,596,205	\$5,323,512	\$6,112	70.02%
395006	Harriet Tubman Elementary School	486	\$2,085,895	\$918,837	\$3,004,732	\$6,183	69.42%
395007	Algiers Technology Academy	204	\$1,472,896	\$407,552	\$1,880,448	\$9,218	78.33%
396	Recovery School District (RSD) - LDE	11,594	\$100,591,041	\$38,757,023	\$139,348,064	\$12,019	72.19%
397001	Sophie B. Wright Institute of Academic Excellence	320	\$1,621,576	\$460,843	\$2,082,419	\$6,508	77.87%
398001	E. Phillips: KIPP Believe College Prep	171	\$899,146	\$446,726	\$1,345,872	\$7,871	66.81%
398002	McDonogh #15: A KIPP Transformation School	454	\$2,194,624	\$870,296	\$3,064,920	\$6,751	71.60%
398003	Guste: KIPP Central City Academy	87	\$577,080	\$261,413	\$838,493	\$9,638	68.82%
399001	Samuel J. Green Charter School	323	\$1,798,817	\$1,094,420	\$2,893,237	\$8,957	62.17%
399002	Arthur Ashe Charter School	44	\$514,927	\$407,850	\$922,777	\$20,972	55.80%
Type 5 Charter Totals		21,623	\$152,109,345	\$61,561,076	\$213,670,421	\$9,882	71.19%
State Totals		675,825	\$3,876,458,046	\$1,422,625,534	\$5,299,083,581	\$7,841	73.15%

Seventy Percent Instructional Requirement 2003-2004 through 2007-2008				
70% 2003-2004	70% 2004-2005	70% 2005-2006	70%* 2006-2007	70%* 2007-2008
N/A	N/A	N/A	N/A	90.88%
N/A	N/A	N/A	N/A	95.90%
N/A	N/A	N/A	N/A	92.05%
N/A	N/A	N/A	N/A	71.85%
N/A	N/A	N/A	N/A	69.84%
N/A	N/A	N/A	N/A	72.21%
N/A	N/A	N/A	N/A	62.36%
N/A	N/A	N/A	N/A	66.14%
N/A	N/A	N/A	N/A	68.14%
N/A	N/A	N/A	N/A	79.52%
N/A	N/A	N/A	N/A	56.64%
N/A	N/A	N/A	N/A	80.20%
N/A	N/A	N/A	N/A	57.85%
N/A	N/A	N/A	N/A	56.84%
N/A	N/A	N/A	N/A	62.72%
N/A	N/A	N/A	N/A	78.73%
N/A	N/A	N/A	N/A	70.12%
N/A	N/A	N/A	N/A	71.50%
N/A	N/A	N/A	N/A	70.85%
N/A	N/A	N/A	N/A	76.52%
N/A	N/A	N/A	N/A	70.02%
N/A	N/A	N/A	N/A	69.42%
N/A	N/A	N/A	N/A	78.33%
N/A	N/A	N/A	N/A	72.19%
N/A	N/A	N/A	N/A	77.87%
N/A	N/A	N/A	N/A	66.81%
N/A	N/A	N/A	N/A	71.61%
N/A	N/A	N/A	N/A	68.82%
N/A	N/A	N/A	N/A	62.17%
N/A	N/A	N/A	N/A	55.80%
N/A	N/A	N/A	N/A	71.19%
N/A	N/A	N/A	N/A	73.15%

Instructional Expenditures per 70% Definition 2003-2004 and 2007-2008			
Total Instructional 2003-2004	Total Instructional* 2007-2008	Absolute Change	Percent Change
N/A	\$9,054,976	N/A	N/A
N/A	\$2,903,011	N/A	N/A
N/A	\$11,957,987	N/A	N/A
N/A	\$2,906,928	N/A	N/A
N/A	\$1,631,112	N/A	N/A
N/A	\$745,843	N/A	N/A
N/A	\$1,527,988	N/A	N/A
N/A	\$932,271	N/A	N/A
N/A	\$2,383,693	N/A	N/A
N/A	\$2,176,999	N/A	N/A
N/A	\$2,679,501	N/A	N/A
N/A	\$3,568,408	N/A	N/A
N/A	\$1,653,550	N/A	N/A
N/A	\$942,354	N/A	N/A
N/A	\$2,822,168	N/A	N/A
N/A	\$2,504,453	N/A	N/A
N/A	\$2,780,461	N/A	N/A
N/A	\$2,879,829	N/A	N/A
N/A	\$2,078,553	N/A	N/A
N/A	\$2,411,926	N/A	N/A
N/A	\$3,727,307	N/A	N/A
N/A	\$2,085,895	N/A	N/A
N/A	\$1,472,896	N/A	N/A
N/A	\$100,591,041	N/A	N/A
N/A	\$1,621,576	N/A	N/A
N/A	\$899,146	N/A	N/A
N/A	\$2,194,624	N/A	N/A
N/A	\$577,080	N/A	N/A
N/A	\$1,798,817	N/A	N/A
N/A	\$514,927	N/A	N/A
N/A	\$152,109,345	N/A	N/A
N/A	\$3,876,458,046	N/A	N/A

* 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

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 A
SCR NUMBER 17

SENATE CONCURRENT RESOLUTION NO. 17

BY SENATOR NEVERS

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 March 12, 2009.

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 March 12, 2009 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 March 12, 2009 is hereby approved to read as follows:

**MINIMUM FOUNDATION PROGRAM
ELEMENTARY AND SECONDARY EDUCATION
COST DISTRIBUTION FORMULA
2009 - 2010 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.

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 2010-11 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 2010-11.

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 Education 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.

7. 2008-09 Certificated Personnel Pay Raise Continuation Enhancement

The supplemental funding provided for the 2008-09 certificated pay raise will continue for each district or school based on the prior year per pupil amount times their 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.

F. Emergency Assistance to School Districts

Emergency assistance will be provided in the formula in FY 2009-10 for two school districts that in FY 2009-10 will experience a significant loss of local revenue due to the closure of a business that is the major tax generator for the school district. This assistance will be allocated to the following districts in these amounts: Morehouse \$1.6 million and Union \$1 million.

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 requirement will be suspended for city, parish, or other local school systems, Recovery School District, and LSU and Southern Lab schools in any year in which no annual increase is provided in the state and local base per pupil amount.

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 1000 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 was implemented for the funding generated by the At-Risk Weight.

The city, parish, and other local school systems are required to:

1. Assure that 85% of the funding generated by the incremental increase in the At-Risk Weight in FY 08-09 will continue to be allocated to benefit At-Risk Students, and
2. Report in a manner prescribed by the Department of Education on the activities for which these funds were utilized.

C. Accountability for Career and Technical Education Funding

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

The city, parish, and other local school systems are required to:

1. Assure that the funding generated by the incremental increase in the Career and Technical Education Weight in FY 08-09 will continue to be allocated to benefit Career and Technical Education Students, and

2. Report in a manner prescribed by the Department of Education on the activities for which these funds were utilized.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

APPENDIX B
70% RESPONSES FROM DISTRICTS

Cameron Parish School Board

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

Stephanie Rodrigue, Superintendent

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

October 27, 2008

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

RECEIVED

OCT 29 2008

DIVISION OF
EDUCATION FINANCE

Dear Ms. Hurry,

In 2007-2008, Cameron Parish School Board did not meet the 70% Local General Fund Required Instructional Expenditure pursuant to the Minimum Foundation Program 2007-2008 Handbook. Our percentage this year is 67.19%.

In response to the possible reason for the difference of 2.81%, I offer the following:

- In **Operations and Maintenance**, even though our cost were less than last year by \$417,129, we still had significant charges to our repairs and maintenance accounts, which were up this year by \$188,947 over last year. Even though our property insurance has declined, we still pay a significant amount in insurance. FEMA requires insurance on all temporary facilities, even though the cost is extremely high. Insurance is not covered by FEMA.
- Our **Business Services** increased over last year by \$130,786 due to hiring an additional staff member to deal primarily with Hurricane Rita bookkeeping and other accounting issues, as well as to provide more controls, checks and balances.
- **General Administration** was up over last year by \$91,404. We had an increase for professional services for surveying costs of \$40,000. Our pension fund cost increased by \$49,000. We continue to have a need for professional services such as an engineering and legal counsel, as we pursue litigation in reference to our property insurers' refusal to pay losses due to Hurricane Rita which adversely affects our bottom line FEMA funding.
- Finally, we continued to have limited space for instructional equipment and materials, as well as no instructional labs at South Cameron High School's temporary campus, one of our four preK-12 schools. The lack of available space significantly limited our expenditures.

While our percentage has decreased by 1.39% from the 2006-2007 school year, I anticipate even greater problems this school year. Hurricane Ike destroyed Johnson Bayou High School's newly restored site, as well as South Cameron High School's temporary campus. We are truly space-constrained now, as we are housing the populations of Hackberry High School and Johnson Bayou High School in only the limited portions of Hackberry High School that have been cleaned and temporarily repaired for occupancy and the population of South Cameron High School in a retrofitted skating rink/bingo hall in Lake Charles.

Thank you for the opportunity to explain our less than 70% instructional expenditures in 2007-2008.

I am available at your convenience if you wish to discuss this further.

Sincerely,

Stephanie Rodrigue

Stephanie Rodrigue, Superintendent

Catahoula Parish School Board

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

Interim Superintendent
Dr. Gwile Paul Freeman

BOARD MEMBERS
Wayne Sanders, President
Dewey W. Stockman, Vice-President
Lillian Aplin
Letishia Hatcher
Charles House
Josephine Jones
Jane Martin
Tim Tomlinson
Dorothy Watson

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NOV 05 2008

DIVISION OF
EDUCATION FINANCE

October 31, 2008

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

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. The cost of this service increased this year with the increase in the cost of fuel. Fuel costs not only increased for board owned buses, but forced the board to increase the amount of operational expense that it paid to the contract drivers.
2. We have 10 school locations, each with multiple buildings that require a good bit of maintenance as many were built in the mid 1900's.
3. We still feel that the new calculation method inadequately portrays the amount of money going into our classrooms. We continue to have 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 psychological services at the school building level. Our staff works 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 and health area of costs were not adequately represented in the new calculation. If we had been given credit for the items that we truly have at the school building level, we would have been much closer to compliance, if not in compliance.

2008-2009 Plans and concerns:

1. We hope to consolidate one bus route through attrition at mid-term.
2. We have eliminated a supervisor position that was partially non-instructional.
3. Repair costs will increase due to Hurricane Gustav.
4. Transportation costs will increase due to additional operational expense given by the board due to higher fuel costs at the beginning of the school year.

We plan to continue to monitor our 70% problem in the 2008-2009 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 with the new calculation. I hope this provides an adequate explanation for our noncompliance in 2007-2008. 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 gfreeman@cpsbla.org.

Sincerely,



Dr. Gwile Paul Freeman
Superintendent



Iberville Parish School Board

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

MELVIN LODGE
President

GLYNA M. KELLY
Vice-President

April 22, 2009

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

RECEIVED

APR 23 2009

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 2007-2008 fiscal year. The primary reason our school district did not meet the required percentage is the maintenance budget was still included in the general fund operating budget. The Maintenance Budget should be classified as a Special Revenue Fund and should have its own fund. For the 2008-2009 fiscal year, the Maintenance Budget was pulled out of the general fund and is now in its own fund.

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

Please direct any requests for clarification to Ms. Jolain A. Landry, Chief Financial Officer, Iberville Parish School Board at 225-687-4341 ext 123.

Sincerely,

P. Edward Cancienne, Jr., PhD
Superintendent

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

Stanley Washington
Maringouin, La.

Michael J. Hebert, Jr.
Plaquemine, La.

Tom Delahaye
Plaquemine, La.

Brian S. Willis
Plaquemine, La.

Melvin Lodge
St. Gabriel, La.

David J. Daigle
Grosse Tete, La.

Paul B. Distefano
Plaquemine, La.

Dorothy R. Sansoni
Plaquemine, La.

Nancy T. Broussard
St. Gabriel, La.

Albertha D. Hasten
White Castle, La.

Glyna M. Kelley
Plaquemine, La.

Michael C. Barbee
Plaquemine, La.

Yolanda B. Laws
Plaquemine, La.

Freddie Molden, III
Bayou Goula, La.

Darlene M. Ourso
White Castle, La.

MEMBERS

MEMBERS

**JACKSON PARISH
SCHOOL BOARD**

Wayne R. Alford, Superintendent
Mary Saulters, President

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

April 7, 2009

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

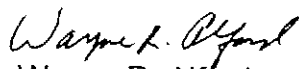
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APR 09 2009

DIVISION OF
EDUCATION FINANCE

The Jackson Parish School System failed to meet its required seventy (70) percent instructional spending for 2007-2008 fiscal year. This has been an on-going problem for our parish. Loss of sales tax monies, industry lay-offs, and unfunded state mandates continue to challenge our funds available for classroom use. High utility cost along with the cost of gas to maintain our transportation system has been a nightmare for Jackson Parish. In an effort to meet this challenge the Jackson Parish School Board paid \$1,750.00 salary supplements for certified instructional personnel and \$900.00 for non-certified instructional. Plans are in progress to increase spending on computer and computer software for classroom use. The Jackson Parish School Board has been made aware of this issue and realize reallocation of local funds is a must if we are going to comply with state requirement to make this 70% instructional expenditure for future fiscal years.

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

October 21, 2008

Ms. Jameka W. Henderson, Auditor
Division of Education and Finance
Louisiana Department of Education
Post Office Box 94064
Suite 5-264
Baton Rouge, LA 70804-9064

RECEIVED

OCT 24 2008

DIVISION OF
EDUCATION FINANCE

Dear Ms. Henderson:

This letter is in response to your email dated October 16, 2008 requesting an explanation for non-compliance with the 70% expenditure requirement.

Although we did not meet the 70% requirement, Jefferson Parish did improve with an increase from 65.31% in 2006-2007 to 66.90% in 2007-2008. Several factors were responsible for the school district's non-compliance in 2007-2008. They are as follows:

- Although a decrease is still expected within the next few years, property insurance increased approximately 25% this year.
- Transportation costs increased substantially primarily due to an increase in diesel and gasoline cost.
- Health insurance costs continued to rise.
- Liability insurance increased 72%.
- Utility costs increased almost 15%.

Because we understand the significance of the 70% requirement, we will make every effort to comply with this requirement by dedicating the maximum amount of resources for instructional expenditures to provide our students with the best education. 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

RECEIVED

MAY 06 2009

DIVISION OF
EDUCATION FINANCE

April 30, 2009

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

Re: 70% Expenditure Requirement for FY 2007-08 (Response)

Dear Ms. Stevens:

This letter is written in response to Elizabeth Scioneaux's letter dated March 27, 2009, concerning the 70% General Fund Expenditure Requirement for FY 2007-08. In the paragraphs below we provide both general and specific comments related to the financial results reported in our FY 2007-08 Annual Financial Report (AFR).

Attachment One, Orleans Parish School Board, Calculation of the Instructional Expenditure Percentage Based on State Minimum Foundation Program (MFP) and Local Share Revenues, calculates an instruction percentage of 63.4 percent. This revised methodology compares educational expenditures against State MFP and local share revenues and indicates that Orleans Parish is spending the majority of its State MFP and Local Share in the classroom.

The category entitled Central Services includes information technology expenditures totaling approximately \$3.7 million or 3.6 percent of total expenditures. First, the School District has been spending considerable monies on bring information technology to the classroom. The School District believes that it can make a dramatic improvement in test scores by increasing technology in the classroom. For the FY 2007-08 AFR these classroom expenditures were classified as Function Code 2820, Information Services. However, we now believe that 80 percent of these expenditures should have been included in Function Code 2230, Instructional Related Technology. A reclassification of these expenditures would increase Orleans Parish classroom educational percentage to 66.5 percent of State MFP and Local Share Revenues. Secondly, for FY 2007-08 the E-Rate Grant matching expenditures were included in the General Fund. Perhaps, for FY 2009-10 the School District will fund the matching portion from Capital Funds which will eliminate this expenditure and thus increase the classroom instruction percentage.

The largest item impacting the instruction percentage was the fact that the School District recorded judgments totaling \$7.4 million coupled with outside legal contracts totaling \$1.8 million. Together these two expenditure items total \$9.2 million or 8.8 percent of total expenditures. First and foremost was the settlement with the United

"Success is the ONLY OPTION!"

Re: 70% Expenditure Requirement for FY 2007-08 (Response)

Teachers of New Orleans which totaled \$7.0 million. The Board, on the advice of outside counsel, determined that it was in the best interest of the School District to enter into the settlement agreement even though it knew that the settlement would impact the classroom instruction percentage. The outside legal fees are related to approximately 190 legal cases. With the exception of several cases the law suits all relate to pre Hurricane Katrina issues or Hurricane Katrina issues. The School District believes that these legacy lawsuits must be properly defended and that to do otherwise would be negligent. For the current fiscal year i.e., FY 2008-09 no judgments are anticipated. Legal fees, on the other hand, are expected to be reduced slightly.

Custodial costs totaled \$3.1 million or 3.0 percent of total expenditures. In an effort to obtain maximum value for its expenditures the School Board terminated its contract with its existing vendor for non performance. The School District is now issuing a new Request for Proposal (RFP). The RFP is framed so that an individual company can bid on an individual school or submit a proposal for all schools. We are hopeful that we can reduce our custodial expenditures and get a better quality product.

The School District's cost for property insurance totaled \$2.2 million or 2.1 percent of total expenditures. The School District hired Arthur J. Gallagher Risk Management Services, Inc. to assist with the property policy renewal procurement. Arthur J. Gallagher approached twenty different vendors on behalf of OPSB for the property renewal. The School District believes that its process for securing property insurance is sound and results in the lowest possible cost for the coverage provided. Unfortunately, the cost of property insurance in Southern Louisiana is quite expensive.

The School District's electricity and natural gas expenditures may be higher than the norm because of the age and condition of the buildings. The majority of the buildings are over 60 years old with many of the buildings having little or no insulation. For FY 2007-08 electricity and natural gas expenditures totaled \$2.6 million or approximately 2.9 percent of total expenditures. In an effort to improve reduce operating costs and improve efficiencies we have requested proposals for window replacement at three schools i.e., Warren Easton, Bethune and McMain. Work on these three projects is expected to commence in May 2009 and completion is anticipated by August 2009. It should also be noted that some of our schools, such as McDonogh # 35, are scheduled for replacement in Phase One of the Master Capital Plan. Consequently, energy efficiency projects at these schools are not cost effective.

The School District's transportation costs, which totaled \$3.2 million or 3.1 percent of total expenditures, may be higher than the norm because Orleans Parish has moved away from a neighborhood school concept to a city-wide school concept. The logic is to provide students with a choice of schools. Transportation services are mandated by the State, and to any student that lives more than a mile from the school they attend the city-wide concept has an extra cost. Additionally, after Hurricane Katrina schools were reopened based upon the condition of the school instead of where the students were located. Consequently, many students are being bused from New Orleans East to other

Page 3
April 30, 2009

Re: 70% Expenditure Requirement for FY 2007-08 (Response)

parts of the city. For the FY 2009-10 budget year Orleans Parish plans to review each bus route to determine if it is fully utilized and needed. Additionally, each extra curriculum trip will be analyzed to determine if it is inappropriately charged to the General Fund.

In the above paragraphs we have commented on approximately 23.4 percent of total expenditures. Expenditures such as custodial, property insurance, electricity and transportation services directly benefit the "student," however they are excluded from the classroom instruction rate.

Currently, we are in the process of preparing the budget for FY 2009-10. In an effort to improve efficiencies and maximizes classroom expenditures the School District has implemented a "Zero Based Budget" program. Additionally, it is benchmarking itself against Louisiana School Districts of similar size. 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.

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

Orleans Parish School Board

Attachment One

Calculation of the Instructional Expenditure Percentage Based Upon State MPF & Local Share Revenues
For the Year Ended June 30, 2008

	Keypunch Code	Amount
Calculation of the Required Educational Expenditures:		
Revenue Category:		
Ad Valorem - Constitutional Taxes	0000300	46,794,663
Ad Valorem - Renewable Taxes	0000310	29,532,258
Sales and Use Taxes	0000500	61,984,543
State MFP	0004300	35,313,488
Revenue Sharing	0008231	<u>2,585,155</u>
Subtotal		176,210,107
Less: RSD Payments	0051115	<u>(88,917,428)</u>
Adjusted Base Revenue		<u><u>87,292,679</u></u>
Actual Expenditures:		
Expenditures per attachment to Elizabeth Scioneaux's March 27, 2009 letter		103,830,000
Instruction % per attachment to Elizabeth Scioneaux's March 27, 2009 letter		<u>53.29</u>
Instruction Expenditures		<u><u>55,331,007</u></u>
Actual Instructional Expenditure Percentage:		
Instructional Expenditures - Per above		55,331,007
Adjusted Base Revenue - Per above		87,292,679
Instructional Percentage		63.4%
Adjusted Instructional Expenditure Percentage:		
Instructional Expenditures - Per above		55,331,007
Reclassification of Instructional Related Technology		<u>2,707,087</u>
Adjusted Instructional Expenditures		<u><u>58,038,094</u></u>
Adjusted Base Revenue - Per above		87,292,679
Instructional Percentage		66.5%

Plaquemines Parish School Board

Belle Chasse Office

April 15, 2009

RECEIVED

APR 20 2009

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

DENIS ROUSSELLE

Superintendent

Louisiana Department of Education

Division of Education Finance

Attention: Charlotte Stevens, Division Director

P. O. Box 94064

Baton Rouge, LA 70804-9064

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

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CARLTON M. LAFRANCE, SR.

District 6

PAUL W. LEMAIRE, JR.

District 7

HELEN E. BARROIS

District 8

WILLIAM F. MERTZ

District 9

As mentioned in a letter dated March 27, 2009, from Beth Scioneaux regarding the 70% Expenditure Requirement, our school district in an effort to comply did increase our instructional spends from 50.10% fiscal year 2006-2007 to 61.93% 2007-2008. We will continue to strive toward compliance, although faced with many challenges getting there.

For example, our Plant Operations and Maintenance which includes our Hurricane Katrina related expenditures is 16.667% of our General Fund spends, but we are expecting a decrease of 11% once construction is completed in 2012. In addition, our student transportation increased drastically due to the increase of diesel fuel and oil-related product costs. Also during the 2008-2009 fiscal year, we replaced 17 buses out of General Fund. With oil prices down, we are budgeting for a student transportation decrease. Furthermore, we record the "in-kind" expense related to the collection of sales tax. If this was disregarded, the percentage of General Administration would decrease 3.07%. Finally, we have decreased the Business Services and Central Services spends by 2.14% of fiscal year's 2008-2009 total expenditure.

Thank you for bringing this to our attention and for holding the Plaquemines School Board accountable. Please know that we will continue to work toward compliance in spite of our many challenges. Should you have any questions, please do not hesitate to contact me.

Sincerely,



Denis Rousselle
Superintendent



Pointe Coupee Parish School Board

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



April 17, 2009

RECEIVED

APR 20 2009

DIVISION OF
EDUCATION FINANCE

Mrs. Charlotte Stevens, Director
Division of Education Finance
Louisiana Department of Education
Post Office Box 94064
Baton Rouge, LA 70804-9064

Dear Mrs. Stevens:

I am responding to your letter dated March 27, 2009, requesting an explanation about why the Pointe Coupee Parish School Board did not comply with the 70% expenditure requirement.

There are many circumstances that contribute to the school system's noncompliance of the 70-30 rule as calculated by the Department of Revenue; however, two general costs (transportation and maintenance) are the main cause for the noncompliance. Transportation costs increased dramatically due to the price of fuel. Moreover, routes had to be added to transport students that qualified for Choice and Majority to Minority (M to M) status. Most of our facilities are fifty plus (50 +) years old, and until we obtain funding for new buildings, these costs will only continue to increase. Maintenance costs have continued to increase mainly due to the age of our facilities, utility costs also increased due to the increased fuel costs. It is unfortunate that we will probably continue to have problems meeting the 70% requirement, as long as we experience the aforementioned.

Additionally, as a result of the tax dispute and subsequent decisions affecting the MFP during the 2003-2004 fiscal year, the school system is currently not required to increase teacher pay by 50% of "new" money in the MFP formula. This negatively impacts the 70% requirement, as these pay raises would normally increase funding spent in the area of instruction. We anticipate that this error will be corrected within the next two fiscal years, at which time the increase in teacher pay raises will help the Pointe Coupee Parish School System in its efforts to meet the rule requirement.

Should you need any additional information, please contact me at 225.638.8674, ext. 215.

Sincerely,

Joshua Langlois, Chief Financial Officer
Pointe Coupee Parish School Board

Michael Lucia, Interim Superintendent
Pointe Coupee Parish School Board

ST. BERNARD PARISH SCHOOL BOARD

April 15, 2009

OFFICERS OF THE BOARD:

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PRESIDENT

DIANA B. DYSART
VICE-PRESIDENT

DORIS VOITIER
SUPERINTENDENT
SECRETARY-TREASURER

MEMBERS:

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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

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

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APR 17 2009

DIVISION OF
EDUCATION FINANCE

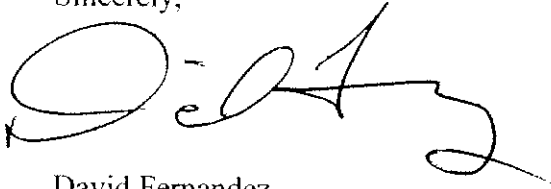
Dear Ms. Stevens:

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. For the 2007-2008 school year two of our five operating school campuses were considered restart schools, and therefore eligible to have their expenses funded through the HERA Restart grant. Due to the fact that all staff salaries, equipment and supply purchases for the restarting schools have been allocated to the HERA Restart grant, these instructional expenditures were not available to offset corresponding non-instructional expenditures, in the General Fund. This situation is compounded by continually incurred FEMA ineligible recovery costs as well as the rising cost of property insurance, both of which serve to increase non-instructional expenditures. However, the district has made progress in the past year, increasing the percentage of instructional expenditures in the General Fund to 66.44%, an increase of 15.03% from the previous fiscal year. If instructional expenditures in the Restart Grant are considered, the school system would well exceed the 70% instructional requirement.

Instructional expenditures from the two 2007-2008 restart schools will be incorporated into the General Fund for the 2008-2009 fiscal year. This will be followed by the addition of expenditures for three additional restart schools in 2009-2010. As instructional expenditures related to the schools are once again incorporated into the General Fund budget, the district should adequately satisfy the 70% instructional cost mandate.

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

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Fernandez', with a large, stylized initial 'D' and a long, sweeping underline.

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

Daisy Slan, Phd.
Superintendent

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

October 13, 2009

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

RECEIVED

OCT 15 2009

DIVISION OF
EDUCATION FINANCE

RE: 2007-2008 Non-Compliance of 70% Expenditures for Instruction

The extreme rural nature of St. Helena Parish and the central location of our schools are two of the biggest problems the system faces in complying with the 70% instructional requirement. The fact that our three schools are located in the central portion of our parish certainly makes our transportation costs high. The system continues to use the resources of a transportation consultant to advise us on the most cost effective measures needed to reduce costs.

St. Helena Parish School Board held a tax election in the fall of 2008 that would allow the system to make much needed repairs to our buildings. The tax failed at the hands of the voters, as such the system has the dilapidated conditions of our buildings to maintain. The school board remains dedicated to the passage of some type of tax to attract teachers and to renovate our buildings.

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

Courtney P. Millet, Ph.D.

Superintendent

BOARD MEMBERS

Russell Jack

District No. 1
P.O. Box 75
Edgard, LA 70049
985-497-8395

Albert Buri, 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

James R. Madere

District No. 5
7 Holly Drive
LaPlace, LA 70068
985-652-5555

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
504-915-0849

Clarence Triche

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

November 3, 2008

Louisiana Department of Education
Division of Education Finance
PO Box 94064, Suite 5-264
Baton Rouge, Louisiana 70804-9064

Re: AFSR – 70% Evaluation

Dear Ms. Williams:

Our General Fund instructional expenditure percentage for fiscal year 07-08 was reported at 67.13%. This percentage is low because we incorrectly reported all teachers that; 1) left our system during the year, 2) retired during or after the school year, and 3) were released because of non-certification as central office employees. This resulted in allocating too high of a percentage of 1000 level instruction to the central office. If we would have correctly reported these teachers at the appropriate site, our percentage of instruction would have been well over 70%. This has already been corrected for next year.

Please email me @ fboughton@stjohn.k12.la.us if you have any questions.

Sincerely,

Felix Boughton, Business Manager
St. John the Baptist School Board

RECEIVED

NOV 05 2008

DIVISION OF
EDUCATION FINANCE

Union Parish School Board
Post Office Box 308
Farmerville, Louisiana 71241

www.unionparishschools.org

FAX (318) 368-3311 – PHONE (318) 368-9715

October 20, 2008

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

RECEIVED

OCT 22 2008

DIVISION OF
EDUCATION FINANCE

Dear Ms. Duncan,

This letter is in response to your request for a written explanation regarding Union Parish's failure to meet the 70% requirement for the 2007-2008 fiscal year. Union Parish School Board has attempted to meet the needs of our parish while striving to reach the 70% requirement. We realize that 69.08% is not 70% but it is up 3.09% from the 2006-2007 amount of 65.99%.

Areas such as transportation and facility needs have continued to consume budget dollars. Being a large rural parish required that replacement buses be purchased to maintain safety and meet guidelines. The board also had to purchase modular buildings to house the Alternative School. Even with the increased cost of fuel and bus purchases the Board was able to keep the transportation cost below the 2006-2007 expensed amount. This is reflective of the effort that was put into the 70% requirement and the focus that was put into the budget.


The uncertainty of our economy has demanded that the Board look ahead to ensure the future of Union Parish Schools. Factors such as the dwindling fund balance and the continued loss of students required the Board to try and focus on rebuilding some of the deleted fund balance. We are limited in our ability to increase revenue, while expenditures such as health benefits and other operational costs continue to rise. The change in calculations regarding the pro-rated amounts using PEP and SIS data have made it a little difficult to assure meeting the 70% requirement when dealing with such a tight budget.

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. Thank you for your consideration of the above and this Board will continue to work towards meeting the 70% in the future.

Sincerely,



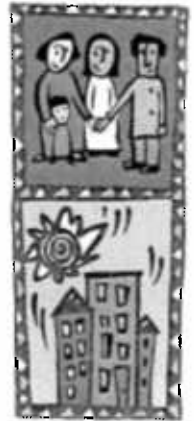
Donna Cranford, Business Manager
Union Parish School Board



Steve Dozier, Superintendent
Union Parish School Board

The United Neighborhood Organization

954 W. Washington Blvd., 3rd Fl. • Chicago, Illinois 60607
312.432.6301 tel • 312.432.0077 fax
uno-online.org



VIA U.S. MAIL & EMAIL

November 30, 2009

Charlotte Stevens, Division Director
Louisiana Department of Education
Division of Education Finance
POB 94064
Baton Rouge, LA 70804-9064

RECEIVED

DEC 07 2009

DIVISION OF
EDUCATION FINANCE

RE: Letter dated November 9, 2009 regarding 70% Expenditure Requirement

Dear Ms. Stevens:

Please be advised I am in receipt of Elizabeth Scioneaux's letter dated November 9, 2009 regarding your request for a written response explaining why our school did not meet the 70% requirement and our plan to achieve compliance by the 2009-2010 fiscal year.

According to your report, 62.355% of our expenditures were spent on instruction, which is only 7.645 % under the seventy (70%) requirement. The report details that 11.358% was spent on Plant Operations and Maintenance and an additional 6.010% was spent on Student Transportation.

The 2007-2008 school year marked the opening of the Esperanza Charter School. Esperanza was started to address the growing Latino population in New Orleans after Hurricane Katrina. Consequently, there was start up costs associated with opening such a new school, including advertising to reach enrollment goals. In addition, Student Transportation costs are high due to our students' not residing within walking distance from the school. Today, Esperanza is the largest Latino school in the district.

We will continue to strive to meet the 70% expenditure requirement by attempting to control costs for the 2009-2010 fiscal year.

Please feel free to contact me directly at 312.432.6301 ext. 251.

Thank you,



Alfred Quijano

cc: Judy Hurry: Judy.Hurry@la.com

NOLA
180

LANGSTON HUGHES ACADEMY CHARTER SCHOOL

April 20, 2010

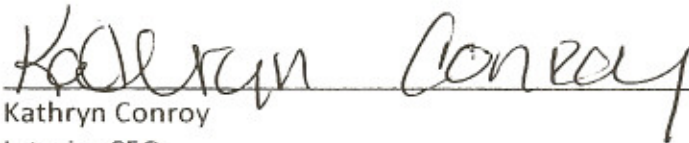
Keya D. Williams
Auditor
Louisiana Department of Education
Division of Education Finance
Post Office Box 94064
Suite 5-264
Baton Rouge, LA 70804-9064

RE: 70% spending requirement of Minimum Foundation Program

Dear Ms. Williams:

We are unable to agree the records here with the report you sent that indicates Langston Hughes Academy Charter School (LHA) failed to meet the 70% requirement. The Independent Accountants Report on Applying Agreed-Upon Procedures indicates LHA spent 70.55% of general fund expenditures on instructional expenditures based on total expense of \$1.568 as opposed to the \$1.410 on your report. It would appear that the AFR prepared by Ms. Thompson is incorrect. Instructional salaries are understated on the AFR by \$140,853. The employee benefit amounts are also understated for instructional personnel. The auditors' report agrees with the general ledger and the audited financial statements.

Attached are copies of page 1 of the auditors' report indicating the testing they performed on the expenses and of Schedule 1 that lists the expenses by category. The percentages are indicated in the margin.



Kathryn Conroy
Interim CFO
NOLA 180
Langston Hughes Academy Charter School

INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

To the Board of Directors
NOLA 180 d/b/a Langston Hughes Academy Charter School

We have performed the procedures included in the Louisiana Governmental Audit Guide and enumerated below, which were agreed to by the management of NOLA 180 d/b/a Langston Hughes Academy Charter School (the "School") and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about the performance and statistical data accompanying the annual financial statements of the School and to ascertain whether the specified schedules are free of errors and omissions as provided by the Board of Elementary and Secondary Education (BESE) Bulletin. This agreed-upon procedures engagement was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and our findings are as follows:

General Fund Instructional and Support Expenditures and Certain Local Revenue Sources (Schedule 1)

1. We selected a random sample of 25 transactions and obtained supporting documentation to ascertain if the sampled expenditures/revenues are classified correctly and are reported in the proper amounts for each of the following amounts reported on the schedule:
 - Total General Fund Instructional Expenditures,
 - Total General Fund Equipment Expenditures,
 - Total Local Taxation Revenue,
 - Total Local Earnings on Investment in Real Property,
 - Total State Revenue in Lieu of Taxes,
 - Nonpublic Textbook Revenue, and
 - Nonpublic Transportation Revenue.

No exceptions were noted.

NOLA 180
d/b/a Langston Hughes Academy Charter School
General Fund Instructional and Support Expenditures and
Certain Local Revenue Sources
Year Ended June 30, 2008

Instructional and Equipment Expenditures

Instructional Expenditures:

Teacher and Student Interaction Activities:

Classroom Teacher Salaries	\$ 379,682
Other Instructional Staff Activities	223,229
Employee Benefits	85,785
Purchased Professional and Technical Services	42,646
Instructional Materials and Supplies	68,348
Instructional Equipment	-

Total Teacher and Student Interaction Activities	\$ 799,690
--	------------

Other Instructional Activities

14,314

Pupil Support Activities

296,715

Less: Equipment for Pupil Support Activities

(21,948)

Net Support Activities

274,767

Instructional Staff Services

17,327

Less: Equipment for Instructional Staff Services

-

Net Instructional Staff Services

17,327

School Administration

461,731

Less: Equipment for School Administration

-

Net School Administration

461,731

Total Instructional Expenditures

\$ 1,567,829

Total Equipment Expenditures

\$ 21,948

70.55%

29.45%



April 21, 2010

Connie Yeaton
President

LaToya Cantrell
Vice-President

Derek Rabb
Co-treasurer

Eric Smith
Co-treasurer

Nancy Isaacson
Secretary

Stephen Tremaine

Hal Roark

Marilyn Crump

Nancy J. Marshall

Sharon Hyde Augillard

Anthony Williams

Charlotte Stevens – Division Director
Louisiana Department of Education
Education Finance
1201 North Third Street
P O Box 94064
Baton Rouge, LA 70804-9064

Dear Ms. Stevens:

This confirms that we are aware and will monitor funding to assure that 70% of MFP will be classified to instructional categories. Some of the reasons the school district did not meet the requirement was attributed to:

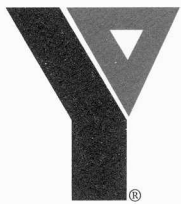
- *High transportation costs due to a city-wide geographical area
- *Increase in non-instructional expenditures for food service and custodial
- *Aging facilities requiring increased repairs and maintenance

We will assure that the 70% expenditure requirement is met in the future. This will include assuring instructional items are coded correctly. In December 2009, we moved into our completely renovated campus that we hope will reduce repair and maintenance costs over time. We are also looking into our service contracts, including transportation to identify efficiencies.

We will make every effort to monitor our expenses in order to comply. Please do not hesitate to contact me if you have further questions and comments.

Sincerely,

Connie Yeaton
Board President



DRYADES YMCA
NEW ORLEANS, LOUISIANA



April 22, 2010

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

RE: James Singleton Charter School 70% Expenditure Requirement Corrective Action

Dear Ms. Stevens:

The Dryades YMCA James Singleton Charter School acknowledges receipt of your report detailing the non-compliance with the 70% expenditure requirement during the 2007-2008 fiscal year. We have conducted a thorough review of your report as well as a review and analysis of our annual financial report submitted to the department and our internal accounting documents. The analysis of the review reflects several line item classifications, which classified instructional related technology activities, (line item 2230), recorded under the general administration category (line item 2300) and instructional technology equipment (category 2500).

During the 2007-2008 school year, we increased the operational days, expanded the day and included a full summer academic segment in an effort to enhance academic achievement. This action caused an increase in liability insurance costs, expanded utility costs and increased security services for our campus.

To achieve compliance by the 2009-2010 school year we will make sure that line item classifications are properly coded and accurate, non-instructional expenditures such as student transportation, security, insurance, utilities, etc., are monitored quarterly, and that appropriate adjustments are made on a timely basis, when warranted.

If you have any other questions, please feel free to contact me at 504-299-4310.

Sincerely,

Douglas Evans
President/CEO

We help young people develop character, competence and commitment



McDonogh City Park Academy

A Charter School of Excellence

December 16, 2009

Christine F. Mitchell
Principal/CEO

Armand Fruga
Dean of Students & Culture

Keeanya E. Dupré
Director of Operations & Finance

Carmelite A. Lofton
Coordinator of School Services

Louisiana Department of Education
Division of Education Finance
ATTN: Judy Hurry, Audit Manager
PO Box 94064
Baton Rouge, LA 70804

RE: General Fund Expenditures

Dear Ms. Hurry,

As discussed with Keeanya Dupre', McDonogh City Park Academy has reviewed the attached correspondence indicating the 70% minimum requirement by which to provide instruction with general funds is not being met.

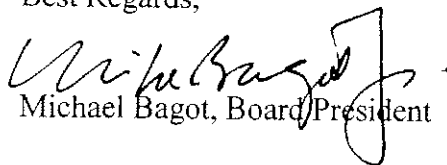
As indicated in the data provided by the State, in FY2008 we were at 57.85%; based on the preliminary FY2009 AFR we are at 60.37%. To determine our percentage for FY2010, the FY2010 First Quarter Financial Report was used. Based on that information, MCPA will be at approximately 70% by year end.

Our ability to meet the minimum requirement has been mainly based on the numerous grants received that have allowed MCPA to purchase much needed instructional materials and supplies for our students, as well as increase the level of technology used in the classroom.

Please note that the percentage has consistently increased for the past three (3) years.

Please advise if I can provide additional information.

Best Regards,


Michael Bagot, Board President

MB/ked

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DEC 22 2009
DIVISION OF
EDUCATION FINANCE



LAFAYETTE ACADEMY CHARTER SCHOOL

2727 S. Carrollton Ave. • New Orleans, LA 70118 • 504.861.8370 • FAX 504.861.8369

November 30, 2009

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

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DEC 02 2009

DIVISION OF
EDUCATION FINANCE

RE: Requirement to have 70% General Fund Expenditure to be Expended in the Areas of Instruction and School Administration

Ms. Stevens,

This letter is in response to the letter dated November 9, 2009 from Beth Scioneaux to Lafayette Academy Charter School regarding the requirement to have 70% General Fund Expenditure to be expended in the areas of instruction and school administration.

In FY 2007-2008, the school had an extraordinarily high proportion of non-General Fund Revenue. In fact, 32 % of the school's revenue was from non-General Fund Revenue sources that fiscal year. The primary reason for the high proportion of non-General Fund Revenue is because the school had approximately \$1.8 Million in unexpended NCBL (non-General Fund) funds from the founding year of the school that were carried over and expended during FY 2007-2008.

100% of the prior year NCLB carry over funds were expended on instructional expenditures (function 1000, 2100, 2200 and 2400 series) in FY 2007-2008. The extraordinarily high proportion of non-General Fund Revenue resulted in an extraordinarily high proportion of non-General Fund Expenditures particularly instructional expenditures. It should be noted that 70% of the school's total overall expenditures (General Fund and Other) were expended in the instruction functional areas (function 1000, 2100, 2200 and 2400 series) during FY 2007-2008. In subsequent fiscal years, the school does not anticipate having an extraordinary high proportion of non-General Fund Revenue that results in a high proportion of non-General Fund expenditures because the majority of NCLB funds will be obligated and expended in the appropriate fiscal year yielding minimal carryover funds.

In summary, the reason the school did not meet the 70% General Fund instructional expense provision in FY 2007-2008 is because there was a high proportion of non-General Fund Revenue that resulted in a high proportion of non-General Fund expenditures (including instructional expenditures). The school allocates and expends the majority of its funds on instructional -related expenditures, and those expenditures are typically incurred where the funding exists. In FY 2007-2008, 32% of the schools funding came from sources other than general fund; and this resulted in significant expenditures being incurred in areas other than the general fund area.

MICKEY LANDRY
HEAD OF SCHOOL

Ms. Charlotte Stevens, Division Director
Page 2
November 30, 2009

The following diagram summarizes the relationship between revenue funding sources and their corresponding expenditures for FY 2007-2008:

FY 2007 - 2008
Revenue & Expenditures by Funding Source

	General Fund		Non-General Fund		Total	
	\$	%	\$	%	\$	%
Revenue	\$ 5,734,119	68%	\$ 2,745,657	32%	\$ 8,479,776	100%
Expenditures	\$ 4,566,816	70%	\$ 1,994,170	30%	\$ 6,560,985	100%

Respectfully,



James Fulton,
Business Manager



**Algiers Charter
Schools Association**

Education... Just Different

November 30, 2009

Louisiana Department of Education
Division of Education Finance
Attn: Charlotte Stevens, Division Director
P.O. Box 94094
Baton Rouge, LA 70804-9064

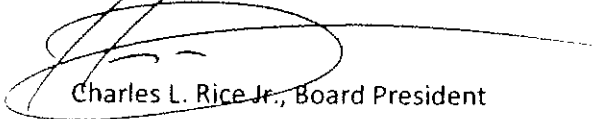
Dear Ms. Stevens,

We have reviewed the Harriet Tubman FY2007-2008 AFR data for compliance with the 70% General Fund requirement for instructional expenditures. The Algiers Charter School Association (ACSA) Board of Trustees has mandated through board resolution that the central office be limited at 8.6% of recurring revenues. The remainder of all funding sources is then directed to the school building level.

It is our belief that the Harriet Tubman Profile of Educational Personnel (PEP) report was submitted with function codes that did not properly align instructional staff with instructional function codes. For example, the ACSA utilizes the Teacher Advancement Program (TAP) and the master teachers within the school are coded to function code 2234 but in this report those codes do not appear. The ACSA also utilizes itinerant instructional staff to assist with special education student needs. It appears from this report that those employees were reported at the central office level instead of having separate PEP 200 records.

The ACSA model does not allow for less than 70% of the general fund to be spent on non-instructional expenditures. For the FY 2009-2010 PEP report, the ACSA has worked extensively with the Department of Education to ensure that employees are coded properly especially with the expectation that the AFR for FY 2010-2011 will include the additional function codes required by the PEP report. We believe through this effort the ACSA will remain compliant with the 70% rule going forward. If you have any questions or require any additional information please feel free to contact myself or Stuart Gay at 504-302-7000.

Sincerely,



Charles L. Rice Jr., Board President

cc: Dr. Andrea Thomas-Reynolds, CEO
Stuart Gay, Interim CFO
Ollie Tyler, Deputy Superintendent of Education
Elizabeth Scioneaux, Deputy Superintendent for Management and Finance
Judy Hurry, Audit Manager

KIPP® NEW ORLEANS SCHOOLS

EXPECT MORE. BE MORE. BE KIPP.

April 21, 2010

Keya D. Williams

Louisiana Department of Education

Division of Education Finance

P.O. Box 94064, Suite 5-264

Baton Rouge, LA 70804-9064

Re: KBCP 70% State and Local Expenditures for Instructional Expenditures

Dear Ms. Williams:

Please accept this letter as an explanation regarding requirement that 70% of general fund expenditures are to be expended in the areas of instruction and school administration at the school building level. For KIPP Believe College Prep only 66.808% of these expenditures were spent on instruction instead of the 70% requirement. This is due to the misclassification of expenditures initially made in 2007-2008.

Since this time, a more comprehensive and accurate understanding of classification of all expenditures has been made and this has not been a problem since the 2007-2008 school year.

Please contact me at 404-668-3545 or dford@kipppneworleans.org with further questions.

Thank you,



J. DeLano Ford

Chief Operating Officer, KIPP New Orleans Schools

C: Jacinta Mitchell, Accounting Manager

David Burks, Business Operations Manager

Ben Allen, Board President

Beth Scioneaux, Deputy Superintendent for Management and Finance



April 21, 2010

Keya D. Williams

Louisiana Department of Education

Division of Education Finance

P.O. Box 94064, Suite 5-264

Baton Rouge, LA 70804-9064

Re: KCC 70% State and Local Expenditures for Instructional Expenditures

Dear Ms. Williams:

Please accept this letter as an explanation regarding requirement that 70% of general fund expenditures are to be expended in the areas of instruction and school administration at the school building level. For KIPP Central City only 68.823% of these expenditures were spent on instruction instead of the 70% requirement. This is due to the misunderstanding of the ratio by current staff.

Since this time, a more comprehensive and accurate understanding of classification of all expenditures has been made and this has not been a problem since the 2007-2008 school year.

Please contact me at 404-668-3545 or dford@kipneworleans.org with further questions.

Thank you,

J. DeLano Ford

Chief Operating Officer, KIPP New Orleans Schools

C: Jacinta Mitchell, Accounting Manager

Jonathan Bertsch, Business Operations Manager

Ben Allen, Board President

Beth Scioneaux, Deputy Superintendent for Management and Finance



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

Ms. Charlotte Stevens,

In response to your inquiry dated November 9, 2009 regarding the noncompliance of FirstLine Schools with the 70% instructional expenditure requirement, I offer the following response:

Samuel J. Green Charter School is part of FirstLine Schools, Inc. In fiscal year 2007-2008 FirstLine was in the process of building a central network that would support up to 5 schools, although we only managed 2 at the time. We have since been awarded 3 additional charter schools and this will reduce Samuel J. Green's burden of the central network costs and bring our instructional expenses closer to the 70% required by the minimum foundation program. It should be noted that none of these excess network costs were covered by MFP funds. Samuel J. Green posted an operating loss of \$962,332 and all of this was covered by the existing fund balance at FirstLine Schools.

Let me know if you need anything else from FirstLine Schools regarding this. If you have any questions feel free to call Brett Hunt at 504-228-3433.

Thank you,

A handwritten signature in black ink, appearing to read "Adrian Morgan". The signature is fluid and cursive, written over a white background.

Adrian Morgan
Chief Operating Officer, FirstLine Schools, Inc.



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APR 01 2010

DIVISION OF
EDUCATION FINANCE

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

March 23, 2010

Ms. Charlotte Stevens,

In response to your inquiry dated November 9, 2009 regarding the noncompliance of FirstLine Schools with the 70% instructional expenditure requirement, I offer the following response:

Arthur Ashe Charter School, formerly New Orleans Charter Middle School, is part of FirstLine Schools, Inc. In fiscal year 2007-2008 FirstLine was in the process of building a central network that would support up to 5 schools, although we only managed 2 at the time. We have since been awarded 3 additional charter schools and this will reduce Arthur Ashe's share of the central network costs and bring our instructional expenses closer to the 70% required by the minimum foundation program. It should be noted that none of these excess network costs were covered by MFP funds. Arthur Ashe posted an operating loss of \$393,626 and all of this was covered by existing fund balance.

Let me know if you need anything else from FirstLine Schools regarding this. If you have any questions feel free to call Brett Hunt at 504-228-3433.

Thank you,

Adrian Morgan
Chief Operating Officer, FirstLine Schools, Inc.