



# LOUISIANA DEPARTMENT OF EDUCATION

**DATE:** March 24, 2023

**CIRCULAR:** 1166-A

**TO:** Parish/City School Superintendents  
Dean, College of Education of Louisiana State University  
Dean, College of Education of Southern University  
Deputy Secretary, Office of Juvenile Justice (OJJ)  
Chief Executive Officer, N. O. Center for Creative Arts (NOCCA)  
Executive Director, LA School for Math, Science and the Arts (LSMSA)  
Executive Director, Thrive Academy  
Superintendent, Special School District (SSD)  
Type 2 Charter School Board Presidents  
Type 5 Charter School Board Presidents

**FROM:** Dr. Cade Brumley  
State Superintendent of Education

**SUBJECT:** Updated FY 2022-2023 Minimum Foundation Program (MFP) Allocation

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The current year MFP allocations and payment schedules in effect from July 2022 through February 2023 have been recalculated. The allocation and payment changes take effect with the March 2023 MFP payments.

The allocation and payment recalculations are impacted by the following:

1) **October 2022 and February 2023 Mid-Year Adjustments**

Revisions to the MFP allocation amounts as a result of the October and February Mid-Year Adjustments are incorporated into the March 2023 MFP payments. Mid-Year adjustments to funding occur during the fiscal year based on student membership counts taken in October and February as required by the adopted MFP formula Resolution. School systems and schools receive an adjustment consisting of the per pupil amount(s) times the number of students gained or lost as of October 1 for the October Mid-Year Adjustment, and one-half of the per pupil amount(s) times the number of students gained or lost as of February 1 as calculated for the February Mid-Year Adjustment.

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Adjustments use the MFP Base count data for all school systems, state schools, lab schools and charter schools. The Economically Disadvantaged Weighted count was also adjusted for the Legacy and New Type 2 charter schools that are subject to adjustments based on the weights. Adjustments for Students with Disabilities and Gifted and Talented Weighted counts remain outstanding for the Legacy and New Type 2 charter schools. The calculations and payment adjustments for these weighted counts will be made in future payments as data is finalized. Note the Students with Disabilities and Gifted and Talented count adjustments will impact payment amounts for Legacy and New Type 2 charter schools. As applicable, city and parish school systems will see an adjustment to the local revenue representation.

## **2) Final Charter Local Revenue Representation Per Pupil Amounts**

The update from Initial to Final Charter Per Pupil amounts and thus the local revenue representation allocation amounts have been completed and incorporated into the March 2023 MFP payments. The local revenue representation per pupil amount for charter schools is required to be updated from the initial to the final amount and used in the current year MFP formula allocations according to Louisiana Revised Statute 17:3995. The local revenue representation amounts have been updated to the final calculation using two data sets: 1) actual local revenues received during the prior fiscal year as reported in each district's FY2021-22 Annual Financial Report (AFR), and 2) the official MFP October 1, 2022 student counts. Note that the State share per pupil remains the same and continues to be based on the per pupil amount included in the FY2022-23 Budget Letter (Circular No. 1166) in effect since July 2022.

## **3) Prior Year MFP Audit Adjustments**

MFP audits consist of reviews of student eligibility and tax revenue reporting. The results of the student audits for October 1, 2020 and February 1, 2021 and any applicable FY2020-21 tax revenue audits are incorporated into the March 2023 MFP payments. Reports detailing these audit adjustments were previously distributed to school systems and schools as applicable.

## **4) Certificated and Support Worker Pay Raise Reconciliation**

The Certificated and Support Worker Pay Raises (2019-20, 2021-22, and 2022-23) are initially allocated and paid starting in July based on prior year staffing data. The allocations are recalculated and finalized in time for the March payment based on the Fall staffing data. These final allocations may be viewed in Table 4, Level 4 of the MFP March 2023 Budget Letter.

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## 5) **Career Development Fund (CDF) Reconciliation**

The final allocation amounts for the Career Development Fund (CDF) are included in the March 2023 MFP payments. CDF is initially allocated and paid starting July based on 75% of the prior year allocation for all qualifying school systems and schools. The allocation is recalculated and finalized in time for the March payment based on actual current year student course data. This final allocation may be viewed in Table 4, Level 4 of the March 2023 MFP Budget Letter. Separate Final CDF payments will be made in March 2023.

## 6) **Charter School Admin Fee Reconciliation**

The admin fees due to be collected from the Legacy and New Type 2 Charter Schools and the RSD Operated and Type 5 charter schools are reconciled and finalized in time for the March 2023 MFP Budget Letter. This recalculation coincides with the payment changes in the allocations specified above.

As a result of the updates to the MFP formula allocations and payments, described above, the following tables and information from the July 2022 MFP Budget Letter have been revised and reported in the March 2023 MFP Budget Letter in the [MFP Library](#):

- **Table 2 Distribution and Adjustments**
  - Provides the Total MFP State Share allocation for the city/parish school districts
  
- **Table 2A-1 MFP Transfer Amount - Annual**
  - Provides the annual Total MFP State Share allocation amount (from Table 2) for the city/parish school systems net of the local revenue representation amounts due to the other public schools and the annual local revenue representation amounts for other public schools (Office of Juvenile Justice (OJJ), Recovery School District/Type 5 Charter Schools, and New Type 2 Charter Schools)
  
- **Table 2A-2 MFP Transfer Amount Monthly Basis**
  - Provides the monthly Total MFP allocation amount (from Table 2) for the city/parish school systems minus the local revenue representation due monthly to the other public schools and the monthly local revenue representation amounts for other public schools (the Office of Juvenile Justice (OJJ), Recovery School District/Type 5 Charter Schools, and New Type 2 Charter Schools)
  
- **Table 4 - Level 4, Supplementary Allocations**
  - Provides the final Career Development Fund allocation

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- Provides the final Certificated and Support Worker Pay Raise Allocations
  - **Table 5A1 – LSU and Southern Lab Schools**
  - **Table 5A3 – Office of Juvenile Justice (OJJ)**
  - **Table 5A4 – New Orleans Center for Creative Arts (NOCCA)**
  - **Table 5A5 – Louisiana School for Math, Science and the Arts (LSMSA)**
  - **Table 5A6 – Thrive Academy of Baton Rouge**
  - **Table 5A7 – Special School District (SSD)**
  - **Table 5A2 – Legacy Type 2 Charter Schools\***
  - **Table 5B2 – RSD / Type 5 Charter Schools**
  - **Table 5C1 – New Type 2 Charter Schools\***

\*Note: Charter school specific information is placed in the school's secure ftp site.

Two additional detailed files provided in the MFP Library include:

- **October and February Mid-Year Adjustments**
- **Final Charter Per Pupil Calculations**

If you have any questions regarding this information, you may email [LDOEMFPHelpdesk@la.gov](mailto:LDOEMFPHelpdesk@la.gov) or call the School System Financial Services Office at 225-342-3617. You may also call the Department's toll-free number at 1-877-453-2721.

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