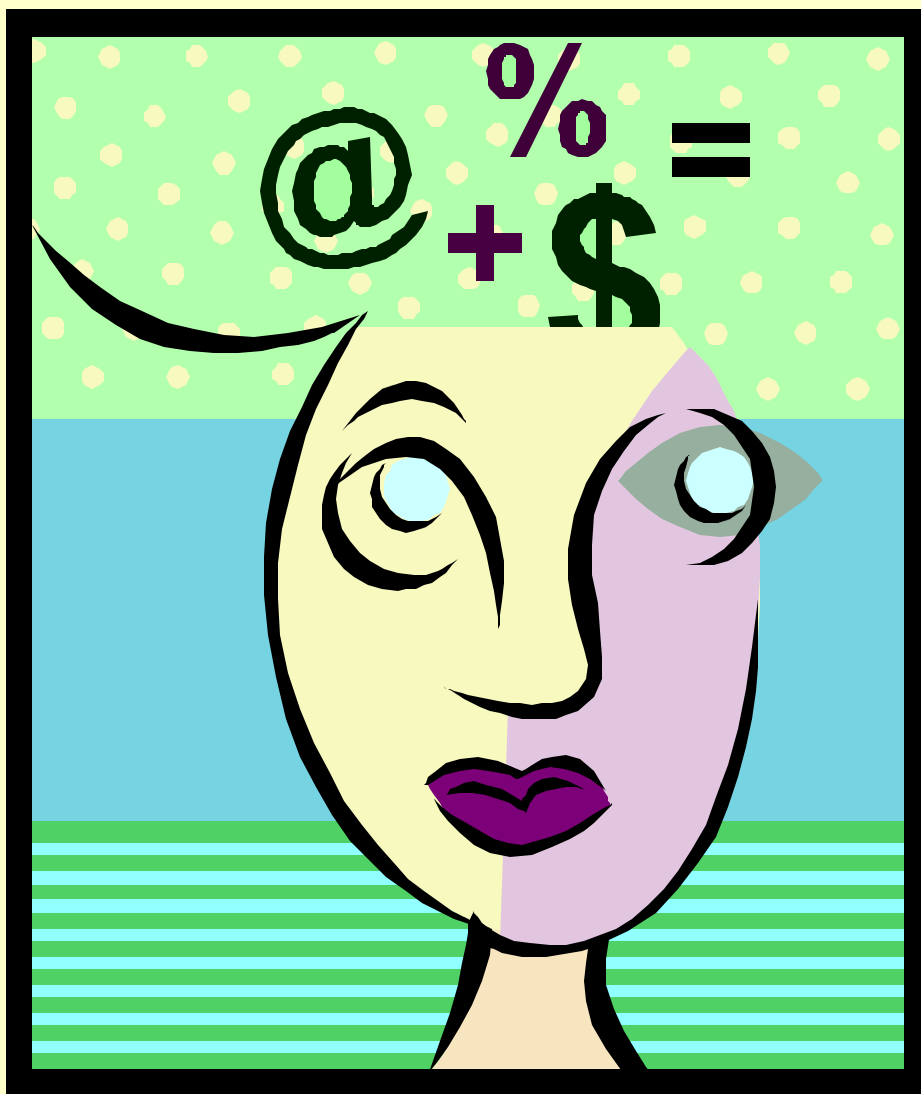


Minimum Foundation Program 2002-2003 Handbook



Louisiana State Department of Education

Cecil J. Picard

State Superintendent of Education

April 2003

Reaching for Results



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Introduction

Introduction

The Minimum Foundation Program formula adopted by the State Board of Elementary and Secondary Education and approved by the Legislature determines the cost of a minimum foundation program of education in all public elementary and secondary schools and helps to allocate the funds equitably to parish and city school systems. This handbook was created to provide the user with an informative reference of the various elements contained in the MFP formula.

Funding through the Minimum Foundation Program is in the form of a block grant from the State to the local school districts. Districts are afforded the flexibility to spend these funds as they determine to be in the best interest of the district while satisfying all mandated program requirements. Funds within the MFP are not earmarked for specific purposes but are intended, in combination with other funds available to the local districts, to provide the fiscal requirements of operating a school district.

Listed below are some important factors of the MFP formula.

Basic Components of the Louisiana School Finance System:

- ❑ Determine the cost of a minimum program of education
- ❑ Equitably distribute funds across all districts
- ❑ Provide Incentives for Local Support

MFP Detail Parts:

- ❑ Base per Pupil Amount
 - \$3,276 per SCR 139 - set annually by the SBESE with approval of the Joint Legislative Committee on the Budget or an increase of 2.75% over the prior year per pupil amount if the MFP continues to operate under the previous resolution because a new resolution was not adopted by the Legislature. *In FY 2002-03, the MFP Formula continues under SCR 139 of the 2001 Regular Session.*
 - Add-on weights - based on student characteristics recognizing the extra cost of instruction for certain categories of students or classes.
 - At Risk Students (17%)
 - Vocational Education Units (5%)
 - Special Education Students
 - Other Exceptionalites (150%)
 - Gifted and Talented (60%)
 - Economy of Scale up to 20% (for districts with less than 7,500 students)
 - Total Level 1 Cost
 - Local Wealth Equalization
 - Targeted Local Contribution
 - Targeted State Contribution
 - Hold Harmless Funding
 - State MFP Funding

Components of the MFP Formula:

- Level 1: Cost determination and Equitable distribution of State and Local Funds
 - Base State and Local Costs
 - Proportion Allocated to the State (65%) on average
 - Proportion Allocated to the Local District (35%) on average
 - Targeted local contribution based on local wealth factor (fiscal capacity relative to sales and property taxes) and proration factor for each district

- Level 2: Incentive for Local Effort
 - Eligible Local Revenue - amount over Level 1 target
 - State Support for Local Fiscal Effort greater than Level 1 target

- Level 3: Unequalized Funding
 - Calculation of growth in Level 1 and 2 funding over prior year; 50% directed to certificated pay increases
 - Continuation of 2001-2002 state supplement for increase per full-time-equivalent certificated employee
 - Foreign Language Associate Funding
 - Hold Harmless Funding

- Funding for Louisiana State University and Southern University Lab. Schools

- Local flexibility provided while establishing instructional expenditure parameters (70% Instructional Requirement)

- Adjustments based on prior year audit findings and/or data revision

Section I
Minimum Foundation Program (MFP)
Formula Definitions

I. Level 1 - Cost Determination and Equitable Distribution of State and Local Funds

A. Base Foundation Level 1 State and Local Costs

The Minimum Foundation Program (MFP) calculation begins with the base per pupil amount, which is multiplied by the number of "weighted" students. Weights are derived from student needs per the current October 1 student count. Student weights are used as a proxy to represent the extra costs of educating students with particular needs in each district. Currently, extra student units are provided for at-risk students, vocational education units, other exceptionalities and gifted and talented students, and an economy of scale weight for districts with student membership less than 7,500. Students that are determined in need of some or all of these services are multiplied by each respective "weight." (Note: A student may be in more than one "weighted" category.) The final number, which is reflected as "Total Weighted Student Membership and/or Units," is multiplied by the initial Base Per Pupil amount. This calculation, which determines the minimum education program costs to be shared by state and local governments, is referred to as Level 1 in the formula. Depending on the district's local wealth factor and its proportion of State-weighted student membership, the actual amount shared between the State and the districts will vary. On the average, local governments are to provide 35% of Level 1 costs while the State should provide 65%.

FORMULA:

<i>State and Local Base Per Pupil Amount</i>	Times	Total Weighted Membership and/or Units	=	Total Base Foundation Level 1 State and Local Costs
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1. State and Local Base Per Pupil Amount

Prior to FY 1997-98, the Base Per Pupil Amount was determined using districts' prior year expenditures from the General Fund and Other Special Funds as reported on the Annual Financial Report. Technically, Total Instructional Expenditures less Costs for Equipment less Revenue Exclusions equals the Net Instructional Expenditures. The Net Instructional Expenditures divided by the Prior Year Weighted Student Membership equals the Initial Base Per Pupil Amount shown on the Budget Letter and begins the formula used to determine the costs for education. In FY 1996-97, the Base Per Pupil amount was frozen until year 2000-2001 per the Senate Concurrent Resolution (SCR) 142 of the 1996 regular session.

Section I: MFP Formula Definitions

Per the MFP resolution, the State Board of Elementary and Secondary Education shall annually adjust the State and local base per pupil amount with approval of 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 be automatically applied to the state and local base per pupil amount and the MFP formula continues under the previous resolution.

For FY 2002-03, the Legislature did not approve a new MFP resolution. Therefore, the MFP continues to operate under SCR 139 of the 2001 Regular Legislative Session. The FY 2002-03 State and local Base Per Pupil amount is \$3,274, an increase of 2.75% in the Base Per Pupil amount of \$3,188 established by the MFP resolution for FY 2001-2002.

2. Total Weighted Membership and/or Units.

The Total Weighted Membership and/or Units recognizes the October 1 membership and the variation in costs associated with particular student services through the use of student weights for additional costs.

A. Student Membership Defined

(Louisiana Administrative Code Title 28, Chapter 17, Section 1712, C)

1. Definition:

For State reporting for public education for the purpose of establishing the base student count for state funding, each parish and city school system shall adhere to the following:

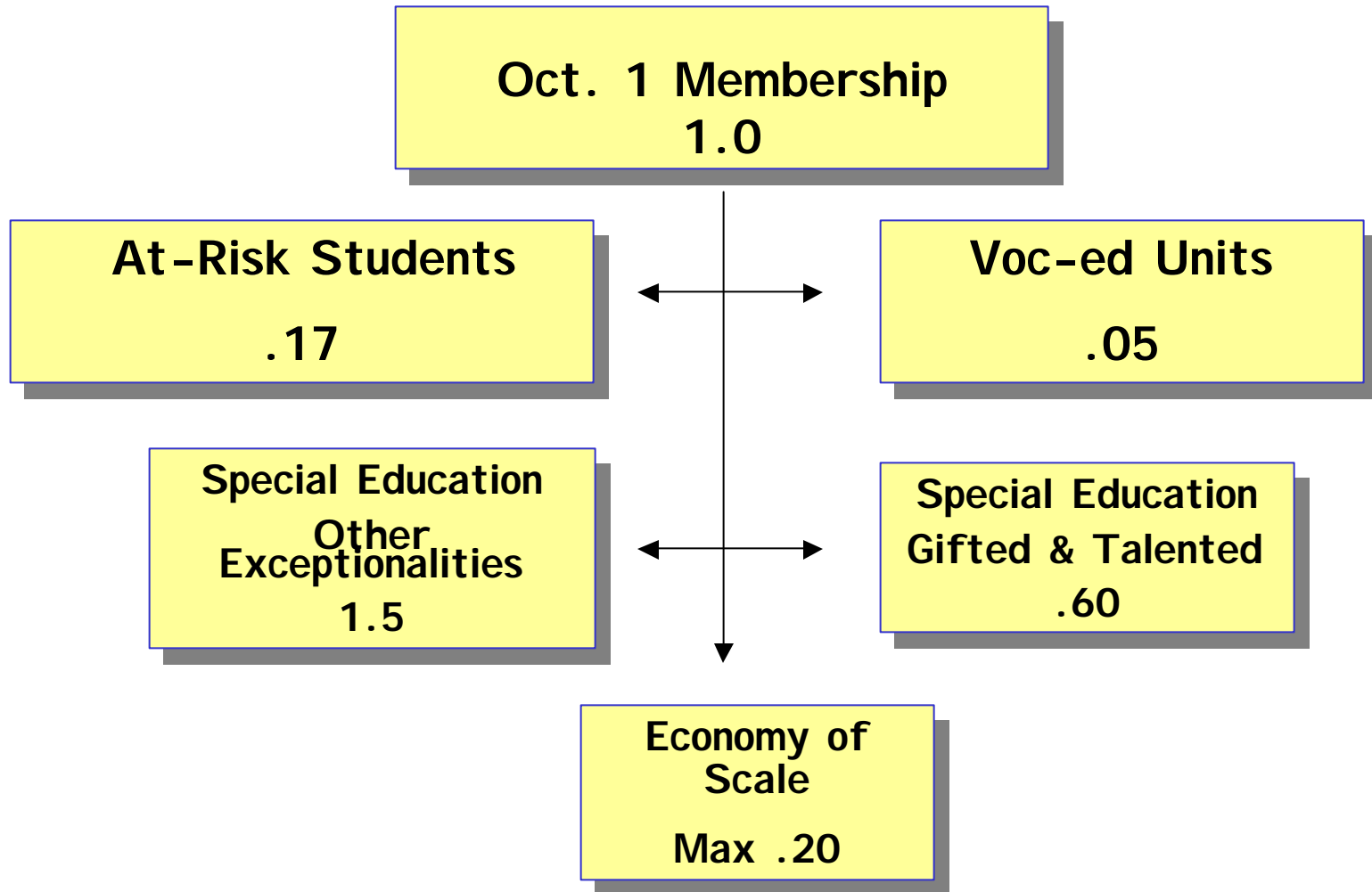
- a. All students included for membership in school shall be identified with the following minimum required identification elements: state identification number, full legal name, date of birth, sex, race, district and school code, entry date, and grade placement.
- b. For establishing the base student membership count for state funding, the following guidelines will be adhered to:
 - i. No student will be counted more than one time. Students attending more than one school will be counted in membership only one time.
 - ii. All students, **including special education** students and students in **ungraded** class settings, will be included in the base student membership count if they meet the following criteria:

Section I: MFP Formula Definitions

- (a). have registered or pre-registered on or before October 1*;
 - (b). are actively attending school (All current state laws and BESE policies concerning attendance should be carefully followed. Appropriate documentation [either written or computer documents] such as dates of absences, letters to parents, notification to Child Welfare and Attendance Officers should be placed in individual permanent records for any students who may have absences which raise questions about the student's active attendance.);
 - (c). and/or have not officially exited from school (Students are considered to have officially exited if a notification of transfer has been provided by the student's parent/legal guardian or received from another school.).
- iii. Students who are in BESE and parish/city school system approved alternative programs (schools), will be included in the base student count for membership.
 - iv. Students who reside in Louisiana, attend school in another state, and are supported by Louisiana funding will be included in the base student count for membership.
 - v. All special education preschool (ages 3-5) students will be included in the base student count for membership.
 - vi. All special education infant (ages birth-2) students for whom the district provides one or more of the sixteen identified services shall be included in the base student count for membership.
 - vii. Regular pre-kindergarten (four-year-old program) students will NOT be included in the base student count for membership.
 - viii. Private school students receiving services through the public school system will NOT be included in the base student membership.
 - ix. Students will be included in the base student count for membership until the chronological age of twenty-one years. A student whose twenty-second birthday occurs during the course of the regular school year, will be counted in the base student count for membership for that school year.

* If October 1 falls on a Saturday, report membership on September 30. If October 1 falls on a Sunday, report membership on October 2.

Student Characteristics



TOTAL WEIGHTED MEMBERSHIP

B. Weighted Student Membership

The weighted student membership is used to address equity by recognizing variation in added costs associated with selected student services. These added students/units are recognized as the “weighted” student membership count. Additional costs are recognized at 17% for those students identified as at-risk [i.e., those receiving free or reduced lunches], 5% for vocational education services, 150% for special education-other exceptionalities, 60% for special education-gifted and talented, and a curving economy of scale of up to 20% with 20% at an October 1 membership level of 0 students down to zero percent at an October 1 membership level of 7,500 students.

1. Weighted Add-On At-Risk Students

FORMULA:

17%	Times	Number of At-Risk Students as of October 1	=	Weighted add on At-Risk Students
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The MFP formula recognizes an increased cost of 17% for educating at-risk students. In order to establish this cost in Foundation Level 1, the Department uses the above formula.

The number of at-risk students is taken from approved applications that verify eligibility to participate in the free and reduced price lunch program. Federal Child Nutrition Program guidelines require school districts participating in the program to provide school lunch free or at reduced price to all children who are unable to pay the full price and who **qualify for free and reduced price meals based on current income eligibility guidelines**. The free and reduced price eligible count is used for the actual count of at-risk students. At-risk weights are given for “students whose family income is at or below income eligibility guidelines or other guidelines as provided by the SBESE.”

The October report of approved applications for the free and reduced price lunch program is reported through the Student Information System (SIS) database.

Since approved applications include **all** students who may participate in the school lunch program, those students not eligible for funding through the MFP will be subtracted from the total count. Through a verification procedure, districts will confirm that only students funded

Section I: MFP Formula Definitions

through the MFP (both special education and regular education) are included in the report. Districts will exclude children in programs not funded by the MFP: i.e., Head Start, Starting Points, Title 1, and locally funded programs.

2. Weighted Add-On Secondary Vocational Education Units

FORMULA:

5%	Times	Number of Vocational Education Units as of October 1	=	Weighted add on Vocational Education Units
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The MFP formula recognizes an increased cost of 5% for educating secondary vocational students. In order to establish this cost in Foundation Level I, the Department uses the above formula.

Secondary Vocational Education consists of organized, educational training programs, services and activities that are directly related to the preparation of individuals for paid or unpaid employment, or for additional preparation for a career requiring other than a baccalaureate or advanced degree.

Secondary Vocational Education programs available in most Louisiana high schools are Agriscience/Agriculture, Business Education, Marketing Education, Home Economics, Technology Education, Health Occupations, and Trade and Industrial Education.

The number of secondary Vocational Education student units equals the number of Secondary Vocational Education courses per student, as reported by the district through the Annual School Report, submitted to the Department in October.

3. Weighted Add-On Special Education Students (Other Exceptionalities and Gifted and Talented)

FORMULA: *Other Exceptionalities*

150%	Times	Number of Other Exceptionalities as of October 1	=	Weighted add on Other Exceptionalities students
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Section I: MFP Formula Definitions

FORMULA: *Gifted and Talented*

60%	Times	Number of Gifted and Talented as of October 1	=	Weighted add on Gifted and Talented students
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Other Exceptionalities:

The MFP formula recognizes an increased cost of 150% for providing special educational services to students identified as being “exceptional,” *excluding* those students categorized as gifted and talented. In order to establish this cost in Foundation Level 1, the Department uses the above formula.

The number of “other exceptionalities” is taken from student data reported as of October 1 on LANSER. The number of Special Education students identified as having “other exceptionalities” per LANSER equals (1) infants and toddlers ages 0-2, who are currently receiving services; and (2) both public and nonpublic, special education students ages 3-21 identified as having a disability as defined by R.S. 17:1943 who are receiving services from the local school district only. (Students serviced by SSD#1 and SSD#2 are excluded.)

The Department will verify the students included in the Special Education Weighted Add-on Students for Other Exceptionalities to determine whether inclusion in this count was appropriate.

Gifted and Talented:

The MFP formula recognizes an increased cost of 60% for providing special educational services to all students identified as being “gifted and talented,” excluding those students categorized as having “other exceptionalities.” In order to establish this cost in Foundation Level 1, the Department uses the above formula.

The number of “gifted and talented” students is taken from student data reported as of October 1 on LANSER. The number of Special Education students identified as being “gifted and talented” per LANSER equals both public and nonpublic special education students ages 3 to 21 years identified as gifted and talented, as defined in R.S. 17:1943, who are receiving services from the local public school district only.

The Department will verify the students included in the Special Education Weighted Add-on Students for Gifted and Talented to determine whether inclusion in this count was appropriate.

4. Weighted Add-On Economy of Scale Students

FORMULA: *Economy of Scale*

If the October 1 Membership is Less than 7,500,	Then	7,500 Minus October 1 Membership Divided by 37,500	=	Economy of Scale Factor <i>(Varies by District)</i>
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The MFP recognizes increased costs for fixed overhead for smaller school districts; therefore, a curving weight of .20 at the zero student count level and zero at the 7,500 student count level is applied. This weight will vary depending on the size of the school system. There will be no benefit to school systems with membership of 7,500 or greater.

Economy of Scale Student Count shall be determined by the number of students in the base student count as defined in the Administrative Code, Section 28:1.1712.C.

5. Total Base Foundation Level 1 State and Local Costs

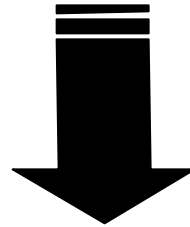
The sum of the cost of October 1 Student Membership, plus weighted add-on students At-Risk, plus weighted add-on Vocational Education units, plus weighted add-on Special Education students (Other Exceptionalities, Gifted and Talented), plus adjustments for Economy of Scale times the Base Per Pupil Amount equals Foundation Level 1 State and Local Costs.

Total Level 1 Costs

Total Weighted Membership

times

Base Per Pupil Amount



TOTAL LEVEL 1 COSTS

Shared State and Locally

B. Proportion of Base Foundation Level 1 Cost Allocated to the State 65 Percent and Local School System 35 Percent

Level 1 of the Minimum Foundation Program (MFP) stipulates that the State and Local systems share in providing the required revenues for an adequate education for all students. While the average contributed for the State is 65% and for local districts is 35%, the exact percentage contribution by the State and by each local district varies. The calculations used to determine the exact amount of State and local support for each district are based on formulas that consider the relative fiscal capacity of each district.

1. Local Equalization Factor

FORMULA: *Local Equalization Factor*

Local Wealth Factor (LWF)	Times	Proportion of State Weighted Membership	=	Local Equalization Factor
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The local proration factor is the product of each system's Local Wealth Factor (LWF) and its proportion of State membership.

A. Local Wealth Factor (LWF)

Local governments have varying degrees of capacity and effort by which educational revenues are raised. The RTS approach, known as the LWF (local wealth factor) in Louisiana, was developed by the Advisory Commission on Intergovernmental Relations. Included in the formulation of the LWF are prior year actual sales and property tax revenues (including debt), 50% earnings on Property and selected State and Federal Revenue in Lieu of taxes collected in each district, the net assessed property value of each district, as well as district level and statewide averages of sales and property tax rates.

The *local wealth factor* is a ratio of each school district's per pupil combined sales, property, and other revenues and the statewide average per pupil combined sales, property and other revenues. This factor is used in conjunction with the weighted proportion of student membership. The combination (called the local proration factor) recognizes both the relative fiscal capacity and student needs in each district. The result is to determine the share of educational costs for which the State and local governments are responsible.

1. The statewide average property millage rate (including debt) is multiplied by the net assessed property value of each school system divided by 1,000. These figures equal each system's property capacity.

Section I: MFP Formula Definitions

2. Each system's property capacity (including debt) is divided by its October 1 weighted membership. This figure equals the system's per pupil property capacity.
3. Sales capacity (including debt) is estimated by dividing the actual revenue amounts collected in each district by the combined sales tax rate and then multiplying this amount by the State's average sales tax rate (including debt).
4. Each system's sales capacity (including debt) is divided by its October 1 weighted membership. This figure equals the system's per pupil sales capacity.
5. Other Revenues capacity includes 50% earnings on property; KPCs 1210 and 1220; 100% of State Revenues in Lieu of taxes; KPCs 8231, 8232, 8233, and 8240; and Federal Revenues in Lieu of taxes, KPCs 14200, 14300, and 14400.
6. Each system's Other Revenues Collected - which includes 50% earnings on property, KPCs 1210 and 1220; 100% of State Revenues in Lieu of taxes, KPCs 8231, 8232, 8233 and 8240; and Federal Revenues in Lieu of taxes, KPCs 14200, 14300, and 14400 - is divided by its October 1 weighted membership. This figure equals the system's per pupil Other Revenues capacity.
7. Combined capacity is the sum of (1), (3) and (5) above.
8. Combined per pupil capacity is the sum of (2), (4) and (6) above.
9. The combined capacity per student for each system is divided by the state average combined capacity per student to arrive at each school system's relative wealth or fiscal capacity and referred to as the LWF. The result is an index that can be used to rank districts according to their statewide relative capacity to raise revenues for education.

Fiscal Effort

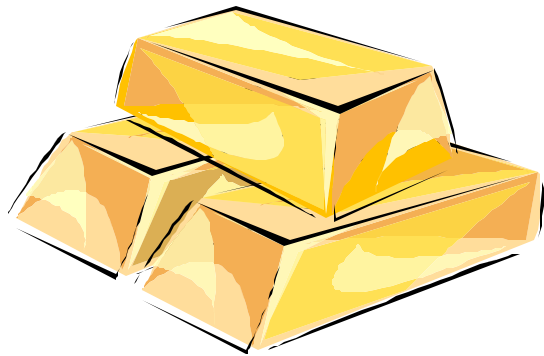
Comparing each district's taxing capacity (the ability to raise revenue) against its tax effort (actual revenues being raised) provides a means by which the local tax burden will reflect the district's effort relative to other districts in the state. Each district's total ad valorem revenues, sales tax revenues, and other revenues divided by its capacity to raise revenues indicates the extent to which each district utilizes available tax bases.

Local Wealth Capacity

Property and Sales Tax
Revenues plus Other
Revenues

Equals

Total Fiscal
Capacity



Divided by
Students

Equals

Fiscal Capacity
Per Pupil

Local Wealth Factor

District Fiscal
Capacity Per Pupil

Divided
by

State Average
Fiscal Capacity
Per Pupil

Equals

Local Wealth
Factor

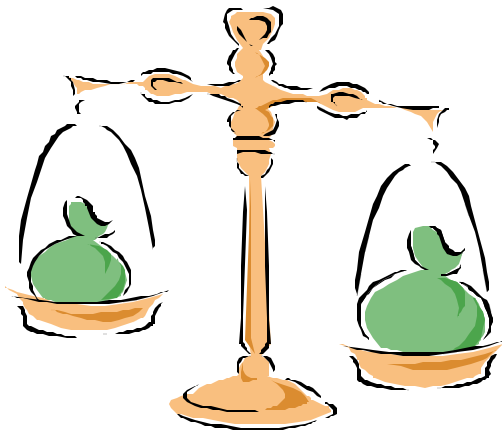


Local Equalization Factor

**Fiscal
Capacity
Index or LWF**

Times

**Weighted
Proportion of
State
Membership**



Equals

**Local
Equalization
Factor**

Section I: MFP Formula Definitions

B. Proportion of State Weighted Membership

The *Proportion of State Weighted Membership* is defined as each local school system's total weighted membership divided by the state total weighted membership. Each system's weighted membership is comprised of its total October 1 MFP membership plus 17% of the number of at-risk students, plus 5% of the secondary vocational education student units, 150% for special education-other exceptionalities, 60% for special education-gifted and talented, and an economy of scale curving weight of 20% at zero student October 1 membership level down to zero % at 7,500 student October 1 membership level.

2. Local Support of Foundation Level 1 Costs (*Targeted Local Share of Level 1 Costs*)

FORMULA: *Local Support of Foundation Level 1 Costs*

Local Proration Factor	Times	Base Foundation Level 1 Total State and Local Costs	Times	35%	=	Local Support of Level 1 Costs
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Level 1 Total State and Local Costs include each district's weighted student membership multiplied by the base per pupil amount. The Local Support of Foundation Level 1 Costs (local share) is derived by multiplying statewide total Level 1 state and local costs by local proration factor and by 35%. The State share is the remaining 65%.

3. State Support of Foundation Level 1 Cost

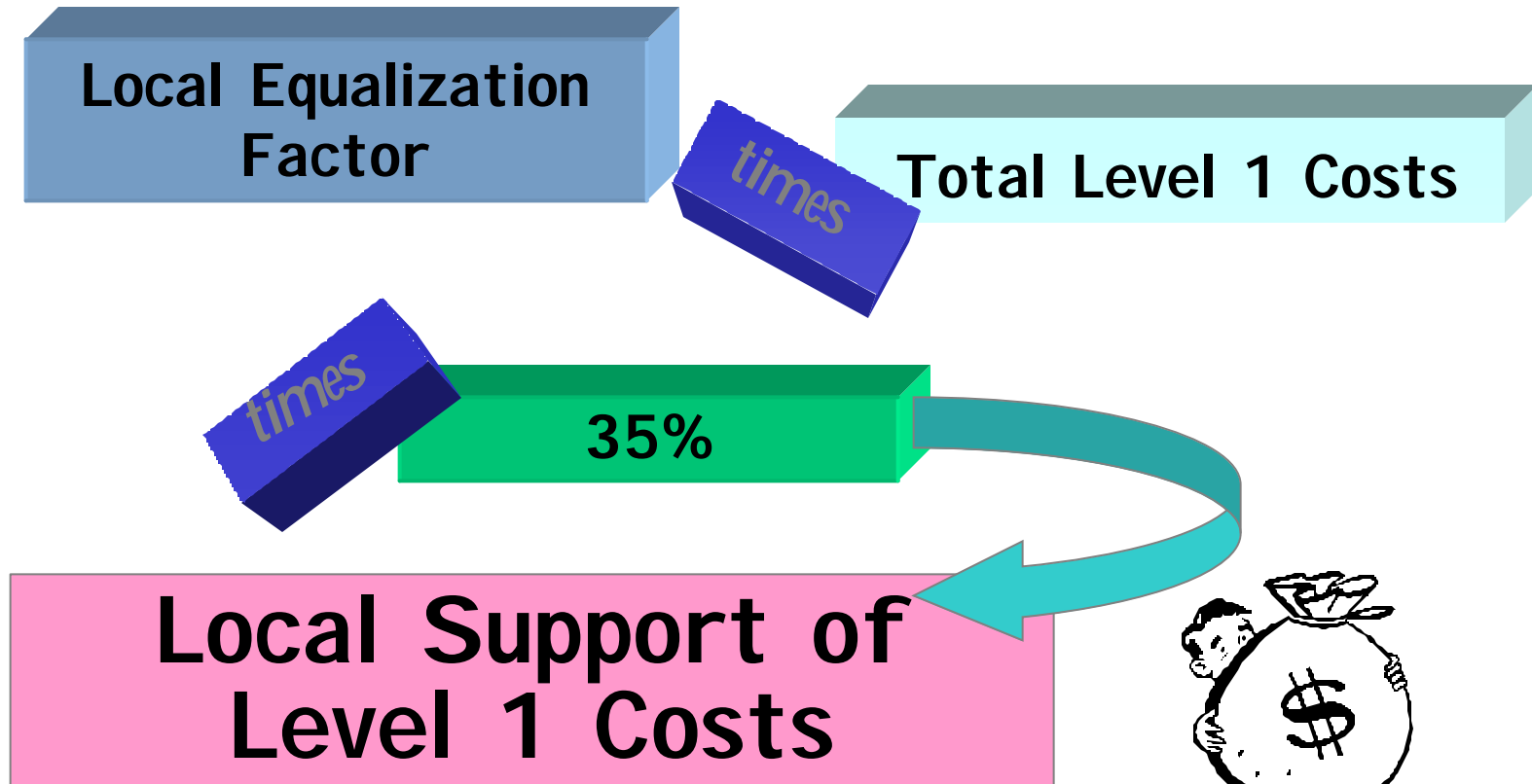
(*Base Foundation Level 1 Cost less Local Support Level 1 Cost*)

FORMULA: *State Support of Foundation Level 1 Cost*

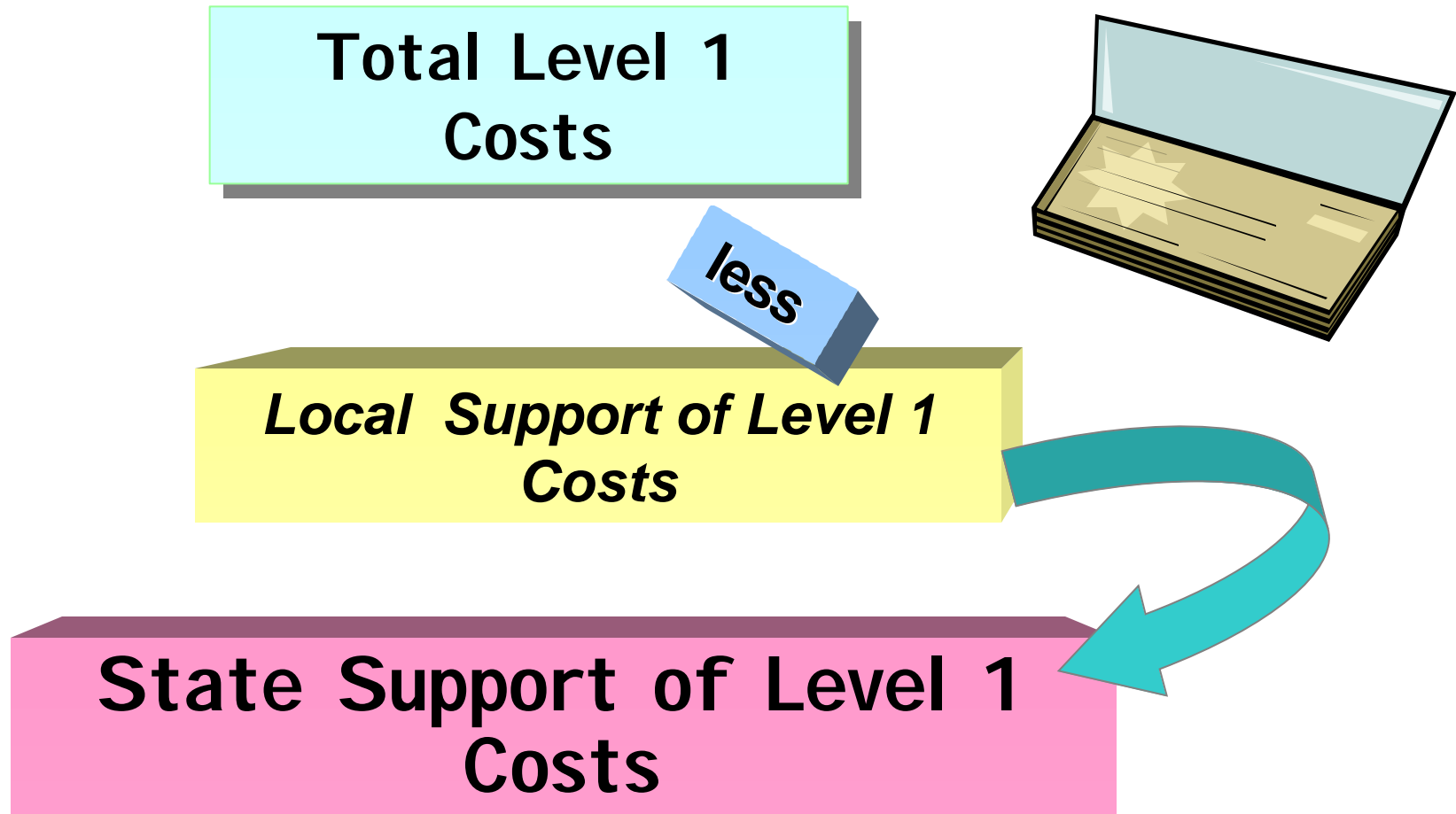
Base Foundation Level 1 Cost (Shared State and Local)	Less	Local Support of Level 1 Cost	=	State Support of Level 1 Cost
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The State's support (share) of Foundation Level 1 program cost is the difference between each system's Base Foundation Level 1 (State and local) cost and its local support of Foundation Level 1 cost (local share).

Local Support of Level 1 Costs



State Support of Level 1 Costs



II. Level 2 - Incentive for Local Effort

The Level 2 funding mechanism provides incentives for districts to meet their share of the Level 1 target. To qualify for additional funding through Level 2, local school district revenues must exceed the local target (local share of Level 1 cost) calculated by the formula in Level 1. The formula limits the amount of local revenue eligible for reward in Level 2 to 33% of its Level 1 cost. A state average has also been set at forty percent of the amount of the local district's eligible revenue. Once the amount of eligible revenue has been established, the local wealth factor (LWF) is used. The LWF provides a relative measure of each school district's ability to pay. This factor multiplied by the reward [currently set at .4] is again multiplied by the lesser of either a) the limit on eligible local revenue in Level 2, or b) the actual amount over Level 1 cost.

A. Level 2 Eligible Local Revenue

1. Local Revenue Over Level 1 Local Share

FORMULA: *Local Revenue Over Level 1 Local Share*

Sales and Property Tax (Including Debt), and Other Revenues for Prior year	Less	Local Share of Level 1 Cost	=	Local Revenue Over Level 1 Local Share
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Revenue over Level 1 is the difference between the sales and property tax (including debt) and other revenues for the school system and local support of Level 1 cost.

2. Limit on State Level 2 Support

FORMULA: *Limit on State Level 2 Support*

Base Foundation Level 1 Cost	Times	Set Limit (33%)	=	Limit on State Level 2 Support
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The school system's base foundation Level 1 (State and local) cost is multiplied by the set limit of 33%. This figure represents the State's limit on Level 2 support.

3. Level 2 Eligible Local Revenue

FORMULA: *Eligible Local Revenue*

Lesser of :	(1) Local Revenue Over Level 1 Local Share	Or	(2) Limit on State Level 2 Support
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Each school system's Level 2 Eligible Revenue is the lesser of local revenue over Level 1 (local share) or the limit on State Level 2 Support.

B. State Support of Level 2 Local Fiscal Effort

1. Percent State Share Level 2

FORMULA: *Percent State Share Level 2*

$1 - [(1 - .40) \times (\text{LWF})]$	=	Each District's Percent Level 2 Support
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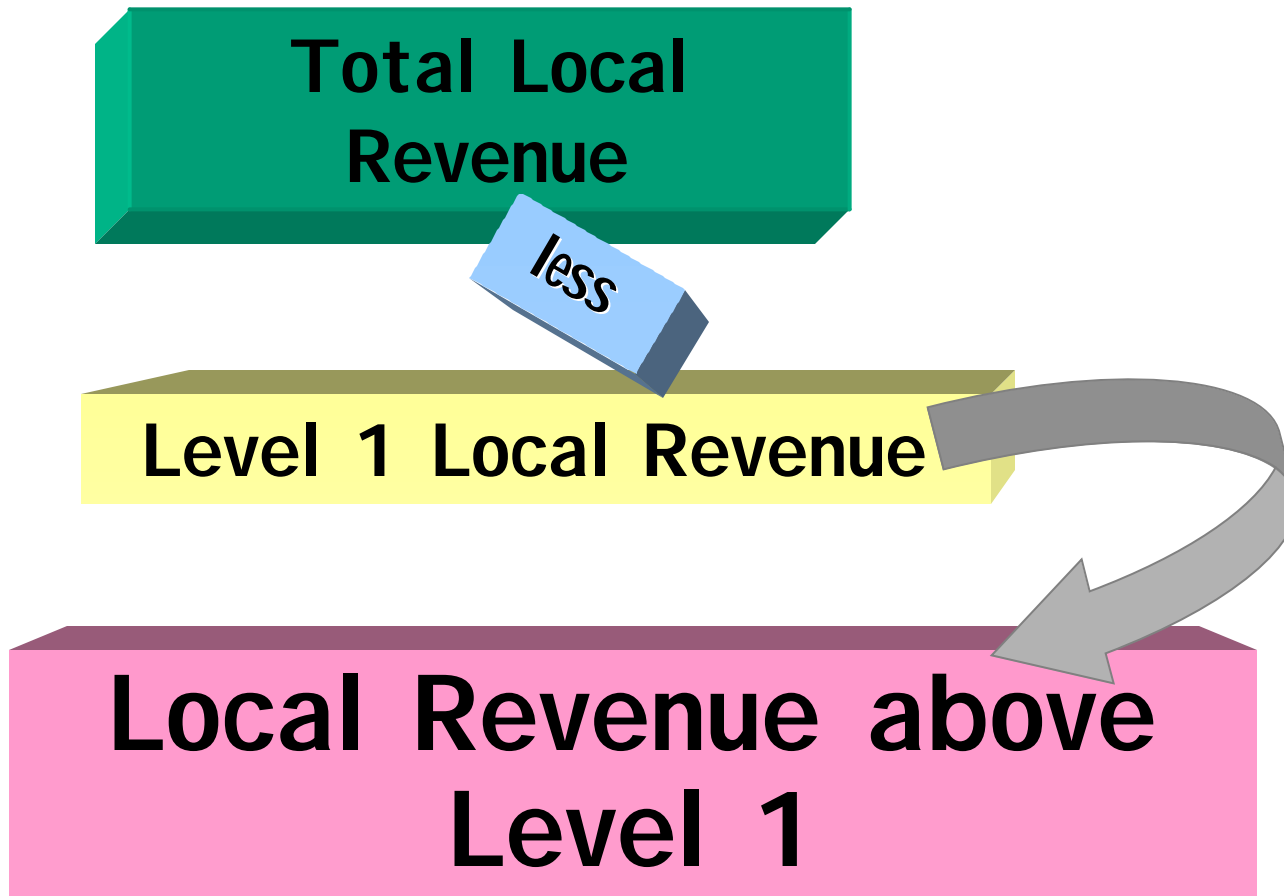
2. State Support Level 2

FORMULA: *State Support of Level 2*

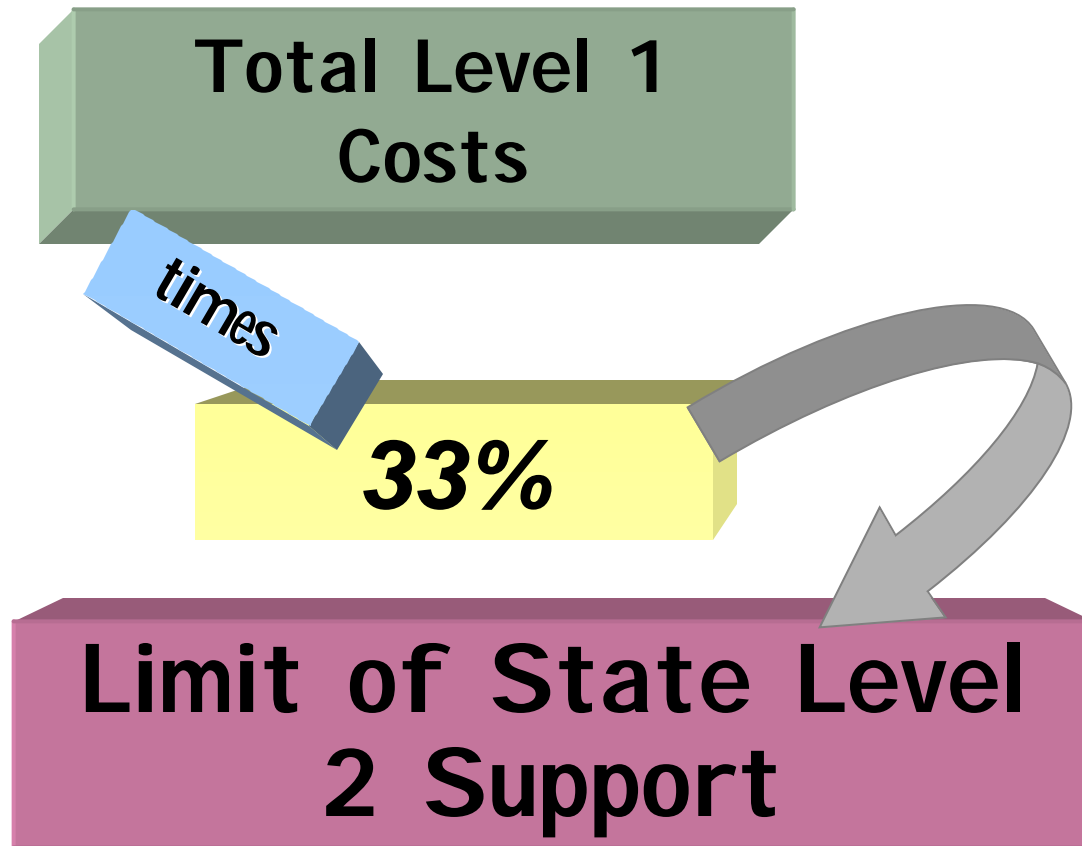
Level 2 Eligible Revenue	Times	Each District's Percent Level 2 Support	=	State Support for Level 2 (<i>State Aid Level 2</i>)
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The State aid Level 2 is derived by first subtracting .40 from the whole number one; second, multiplying .60 (1-.4) with the district's LWF factor; third, subtracting the product (.6 x LWF) from the whole number one; fourth, multiplying the remainder times the district's eligible local revenue.

Determining Local Revenue Eligible for Level 2 Funding



Determining the Level 2 Limit



Level 2 - Reward Funding

40% of Equalized
Local Wealth
Factor

$$1 - [(1 - .40) \times \text{LWF}]$$

times

Eligible
Revenue

(lesser of Local
Revenue Above
Level 1 or Local
Revenue Limit)

equals

Level 2 Funding



C. Minimum Foundation Program Level 1 and Level 2 State-Funded Amounts

MFP State Share of Level 1 Cost	Plus	MFP State Share of Level 2	=	MFP Per Pupil Level 1 and 2 Funded Amount
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III. Minimum Foundation Program Level 3 Legislative Enhancements

A. Certificated Pay Increases

1. Fifty Percent of Level 1 and 2 Growth Dedicated to Certificated Pay Raise

SCR 139 provides that in fiscal years 02-03, 03-04, and 04-05, if this formula remains in effect, not less than 50% of each school district's increased State funding from implementation of Level 1 and Level 2 of the formula is to be used to supplement and enhance full-time certificated staff salaries and retirement benefits. The 50% growth calculation for FY 2002-03 has been reduced for dollars attributable to increased enrollment.

2. FY 2001-2003 Pay Raise Continuation

Per SCR 139, the FY 2001-2002 State pay increase supplement has been converted to a per pupil amount based on each district's October 1, 2001 MFP membership. Each district's per pupil amount is distributed in Level 3 based on the estimated October 1, 2002 MFP requirements.

B. Foreign Language Associates

Separate funding for the Foreign Language Associate Teacher program merged into the MFP formula in 1992-93 is maintained in Level 3. Any local school system employing a Foreign Associate Teacher shall receive a supplemental appropriation in Level 3 of the MFP formula. The total amount of Foreign Language Associate Teacher program funding is limited to \$4,244,410, the level of funding in 1992-93 based on the distribution of funds in effect in FY 1991-92 as per Circular 862, Table III.

C. Hold-Harmless Enhancements

At the inception of the current formula in fiscal year 1992-93, some school systems were “underfunded” by the state and other systems were “overfunded” by the state. In fiscal year 1999-2000, the MFP formula was fully implemented. Fifty-two districts were funded according to the appropriate state level of funding, thereby eliminating underfunding. Some districts, however, remained “overfunded.” In fiscal year 2000-2001 eleven districts remained “overfunded” at a per pupil amount ranging from \$33 to \$2,697.

In fiscal year 2001-2002, any “hold harmless” distinction in Level 1 and Level 2 funding was eliminated for all school systems. The "overfunded" allocations for 11 specified school districts are separated and limited in Level 3. The following school systems shall receive their designated per pupil amounts times their current year October 1 membership, not to exceed the total amount listed.

District	Per Pupil Amount	Total Amount Not to Exceed
Concordia	\$61	\$233,545
East Baton Rouge	\$567	\$30,159,360
Evangeline	\$30	\$190,543
Iberville	\$586	\$2,883,789
Jefferson	\$523	\$26,333,892
Lafayette	\$69	\$2,002,961
Plaquemines	\$1,497	\$7,145,206
Pointe Coupee	\$112	\$372,315
St. Charles	\$1,010	\$9,774,832
St. James	\$498	\$1,925,765
West Feliciana	\$2,697	\$5,908,357

IV. Required Expenditure Amounts

A. Required Pay Raise – Certificated Staff

In fiscal years 02-03, 03-04, and 04-05, if this formula remains in effect, not less than 50% of each school district’s increased State funding from implementation of Level 1 and Level 2 of the formula is to be used to supplement and enhance full-time certificated staff salaries and retirement benefits.

The addition of funds for the certificated pay increase shall meet legislative requirements of R.S. 17:154.3 to add additional staff development days to the teachers’ work schedule.

B. 70% Local General Fund Required Instructional Expenditure

To provide for accountability of State funds while affording local school board flexibility, local school boards must ensure that **seventy percent (70%)** of their general funds, including all revenue sources, are expended on instruction. When performing this calculation, the total of all state and local monies reported in the local school system's **GENERAL FUND ONLY** is considered.

1. General Fund Definition

The general fund of the local school system is used to account for all revenue sources except those required to be accounted for in another fund. It is the chief reporting vehicle for the local school system's current operations.

2. Instruction Definition (*Per SCR 139*)

The definition of instruction shall provide for the following:

- A. the activities dealing directly with the interaction between teachers and students to include such items as salaries, employee benefits, purchased professional and technical services, instructional materials and supplies, and instructional equipment;
- B. pupil support activities designed to assess and improve the well-being of students to supplement the teaching process; and
- C. instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

3. Formula Calculation for 70% Requirement

The formula that will be used to compute a local school district's compliance with the seventy-percent requirement is as follows:

SEVENTY- PERCENT TEST: (Instructional Expenditures) **DIVIDED BY**
(Support Expenditures **PLUS** Instructional Expenditures.)

1. *Instructional Expenditures:*

Sum of

- Regular Programs
- Special Education Programs
- Vocational Educational Programs
- Other Instructional Programs

Section I: MFP Formula Definitions

- Special Programs
- Pupil Support Services (*exclude equipment object code 730*)
- Instructional Staff Services (*exclude equipment object code 730*)

Less

- Non Public Textbook Revenue (*Keypunch Code 7960*)

2. Support Expenditures

Sum (*exclude equipment object code 730*)

- General Administration
- School Administration
- Business Services
- Operation and Maintenance
- Student Transportation
- Central Services
- Food Service Operations

Less

- Non Public Transportation Revenue (*Keypunch Code 7945*)

C. Expenditure Requirement for Foreign Language Associate Program

The State must maintain support of the Foreign Language Associate Teacher program at a minimum of 250 foreign associate teachers employed in any given year. These teachers shall be paid by the employing local school system the amount of classroom teacher average salary (without PIP) by years of experience and degree beginning with year one.

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

Each Louisiana State University and Southern University Laboratory School student per the October 1 membership definition shall be funded through the Minimum Foundation Program. These students shall be funded an amount per student equal to the amount allocated per student for the state share of the Minimum Foundation Program. The funds appropriated for these students shall be allocated to the corresponding institution of higher education to ensure the equitable expenditure of funds for the operation of these schools.

VI. Adjustments Estimated Payments, Audit Findings and Data Revisions

A. Payment of Funds

Funds are distributed for the first eight months of the year (July through February) through an initial allocation. The initial 2002-2003 MFP allocation amount for distribution was **estimated**. The projections used for October 1, 2002 Student Membership were per the Education Estimating Conference. Upon adoption of the 2002-2003 Budget Letter by SBESE, in February of 2003, adjustments for funding increases or decreases were made to payments for the final four months of the fiscal year (March through June 2003). The actual distribution for 2002-2003 was determined based on data reported by the districts in the FY2001-2002 Annual Financial Report (AFR) and the October 1, 2002 MFP Student Membership Count.

B. Audit Review

The data used in determining each district's Minimum Foundation Program allocation will be audited and may result in changes to final statistical information. Necessary adjustments as a result of audit findings are made to the allocation in the subsequent year.

VII. DEFINITION OF TIMELINESS AND REPORTING DOCUMENTS FOR ATTENDANCE

The student membership is determined using the data provided in the SIS Student Membership Data Report. If October 1 falls on a Saturday, membership is reported on September 30. If October 1 falls on Sunday, membership is reported on October 1.

Each school district shall assure that each school maintains an auditable attendance record for the October 1 reporting period. Districts should be cognizant of the following *Bulletin 741* policies concerning attendance that could be part of any decision to include a student in membership count for October 1:

- 1.55.03 *Each school system shall develop and implement a system whereby a student's parent, tutor, or legal guardian is given written notification when that student has been excessively absent from school and at intervals thereafter. This notification shall be provided each semester for those high schools operating on a semester basis.*

Section I: MFP Formula Definitions

- 1.55.04 *A student is considered to be excessively absent for the purpose of notification when he has missed 5 days of school for those schools operating on a semester basis or 10 days of school for those schools not operating on a semester basis.*
- 1.55.23 *Any unexplained, unexcused, or illegal absence or habitual tardiness shall be immediately reported to the visiting teacher and/or Supervisor of Child Welfare and Attendance when necessary.*

Violations of the compulsory attendance law shall be investigated, and when necessary, shall include written notice, either in person or by registered mail, to the parent, tutor, or other person having control or charge of a student within the age of compulsory school attendance.

Section II
Minimum Foundation Program
(MFP) Formula Calculations and
Sources of Data

FY 2002-2003 Budget Letter

The State Department of Education with the approval of the State Board of Elementary and Secondary Education issues an annual Budget Letter. The purpose of the Budget Letter is to outline the MFP distribution. Detailed fiscal calculations for each school district are included in table format.

The following information is designed to provide the user with an organized, informative reference source on how the formula calculations are completed.

The tables are briefly described below.

- Table 1: State Level Comparison**
MFP 2001-2002 Budget Letter variables compared to MFP 2002-2003 Budget Letter variables used to calculate the State equalization distribution.
- Table 2: MFP Distribution and Adjustments**
Total MFP distribution less audit adjustments and revised monthly MFP distributions for the 66 Louisiana school systems.
- Table 3: FY 2002-2003 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**
Calculation of the 2002-2003 MFP Level 1 and 2 for the 66 Louisiana school systems.
- Table 4: FY 2002-2003 Level 3 Minimum Pay Raise and Hold Harmless**
Calculation of the 2002-2003 pay raise requirement, continuation of the 2001-2002 pay raise, foreign language associates funding and hold harmless funding for the 66 Louisiana school systems.
- Table 5: FY 2002-2003 Allocation for the Lab Schools**
Total MFP distribution less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools.
- Table 6: MFP Local Wealth Factor (LWF)**
Calculation of the Local Wealth Factor (LWF) for the 66 Louisiana school systems.
- Table 7: 2001-2002 Local Property and Sales Tax Revenues**
Summary of the Assessed Property Values and Ad Valorem and Sales Tax amounts and rates for the 66 Louisiana school systems.
- Table 8: October 1, 2002 Student Membership**
October 1, 2002 student membership by grade level and the October 1, 2001 adjusted total membership for the 66 Louisiana school systems.

TABLE 1: State Level Comparison

Column Name	Source
MFP Formula Items	Selected Formula Factors
Circular 1066 2000-2001 Budget Letter Factors and Cost	Per 2001-2002 Budget Letter Letter (Circular 1066)
Circular 1071 2001-2002 Budget Letter Factors and Cost	Per 2002-2003 Budget Letter (Circular 1071)
Comparison of 2001-2002 Budget Letter to 2002-2003 Budget Letter	Circular 1071 Factor Minus Circular 1066 Factor
Percent Change	$(\text{Circular 1071 Factor} - \text{Circular 1066 Factor}) \div \text{Circular 1066 Factor}$

TABLE 2: FY 2001-2002 MFP Distribution and Adjustments

Column Number	Column Name	Source
(1)	MFP Distribution State Share of Levels 1, 2, and 3	Current Year Budget Letter Table 3, Col. (31)
(2)	Adjustments Due District	Per FY 2001-2002 Adjusted Budget Letter Dollars due districts based Student, CAFR and AFR, and PEP audits
(3)	Adjustments Due State	Per FY 2001-2002 Adjusted Budget Letter Dollars due state based on Student, CAFR and AFR, and PEP Audits
(4)	Total MFP Distribution with Adjustments	Col. (1) + Col. (2) + Col. (3)
(5)	Total MFP Amount Distributed July 2002 Through February 2003	Per FY 2002-2003 Initial Allocation
(6)	MFP Balance to be Distributed for FY 2002-2003	Col. (4) – Col. (5)
(7)	Monthly Payments March 2003 through June 2003	Col. (6) ÷ 4 (4 = the number of months remaining in the fiscal year)
(8)	2001-2002 MFP Budget Letter Total Distribution with Audit Adjustments	Per FY 2001-2002 Adjusted Budget Letter
(9)	Change in MFP Distribution between 2001-2002 and 2002-2003	Col. (4) – Col. (8)
(10)	Increases in MFP Funding for 2002-2003	Positive Col. (9)
(11)	Decreases in MFP Funding for 2002-2003	Negative Col. (9)

TABLE 3: Level 1 Base Per Pupil and Level 2 Local Incentive

Column Number	Column Name	Source
(1)	October 1 Student Membership	Number of students identified in membership on Oct. 1 as reported by the Student Information System (SIS)
(2)	Weighted Add-On Students At-Risk	At-Risk Students x 17%
	At-Risk Students	SIS count of students participating in the Free and Reduced Lunch Program on Oct. 1 adjusted by any differences reported on the Oct. claim for reimbursement for the Free and Reduced Lunch Program (Hidden Column)
(3)	Weighted Add-On Units Voc. Ed.	Voc. Ed. Units x 5%
	Voc. Ed. Units	The total number of units in which each Secondary Voc. Ed. student is enrolled on Oct. 1 as reported in the Annual School Report (Report # ASR6WOR1) (Hidden Column)
(4)	Weighted Add-On Students - Special Ed. (Other Exceptionalities)	Special Education Students x 150% (Other Exceptionalities)
	Special Education Students (Other Exceptionalities)	Number of referenced students identified as receiving services on Oct. 1 as reported by LANSER (Hidden Column)
(5)	Weighted Add-On Students - Special Ed. (Gifted and Talented)	Special Education Students x 60% (Gifted and Talented)
	Special Ed. Students (Gifted and Talented)	The number of referenced students identified as receiving services on Oct. 1 as reported by LANSER (Hidden Column)

TABLE 3: Level 1 Base Per Pupil and Level 2 Local Incentive

Column Number	Column Name	Source
6)	Economy of Scale Weighted Add-On Units	Col. (6b) (Hidden) x Col. (1)
	Economy of Scale Variable Factor	Col. (6b) (Hidden) / 37,500 (Hidden Column)
	Economy of Scale	Districts with student membership less than 7,500
(7)	Total Weighted Add-On Students/Units	Col. (2) + (3) + (4) + (5) + (6)
(8)	Total Weighted Membership and/or Units	Col. (1) + Col. (7)
(9)	Per Pupil Amount	Senate Concurrent Resolution 139
(10)	Total Level 1 Costs	Col. (8) x Col. (9)
(11)	LWF Relative Fiscal Capacity	Table 6, Col. (10): Capacity Index
(12)	Weighted Proportion State Membership	Col. (8) ÷ Grand Total of Col. (8)
(13)	Local Proration Factor	Col. (12) x Col. (11)
(14)	Local Share Level 1 (Local target)	Col. (13) x Grand Total of Col. (10) x 35% Local targeted share of Level 1 costs: amount the districts should contribute
(15)	Local Share Percent	Col. (14) ÷ Col. (10)
(16)	State Share Level 1 (State target)	Col. (10) - Col. (14) State targeted share of Level 1 costs: what the State should contribute

TABLE 3: Level 1 Base Per Pupil and Level 2 Local Incentive

(17)	State Share Percent	Col. (16) ÷ Col. (10)
(18)	Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Table 7, Col. (35) Actual revenues raised by local school systems to meet local Level 1 target
(19)	Local Revenue Over Level 1 Target	If [Col. (18) - Col. (14)] > 0 then, Col. 19 =[Col. (18) - Col. (14)]; otherwise Col. (19) = 0
(20)	Local Revenue Under Level 1	If [Col. (18) - Col. (14)] < 0, then Col. 20 =[Col. (18) - Col. (14)]; otherwise Col. (20) = 0 Represents amount of revenue under local Level 1 target
(21)	Local Revenue Limit on Level 2 State Support	Col. (10) x 33% Level 1 (State + Local) will be limited to 33%.
(22)	Eligible Local Revenue Level 2	The lesser of Col. (19) or Col. (21) Lesser of limit on Level 2 or amount of Local Revenue over Level 1 Target
(23)	State Aid Level 2	If {1 - [(1 - .4) x Col. (11)]} x Col. (22) if > 0, then, Col. 23= {1 - [(1 - .4) x Col. (11)]} x Col. (22); otherwise 0 Districts receive 40 cents on every dollar of Eligible Local Revenue Level 2.
(24)	Percent State	Col. (23) ÷ Col. (22)
(25)	Level 2 State Liability	{1-[(1-.4) x Col. (11)] x Col. (21) - Col. (23)} if > 0; otherwise 0
(26)	State and Local Participation in Level 2	Col. (22) + Col. (23)
(27)	State Share of Cost Levels 1 and 2	Col. (16) + Col. (23) Amount allocated to districts for Levels 1 and 2

TABLE 3: Level 1 Base Per Pupil and Level 2 Local Incentive

(28)	Levels 1 and 2 Per Pupil	Col. (27) ÷ Col. (1)
(29)	State Share of Cost Level 3	Table 4, Col. (23)
(30)	Level 3 Per Pupil	Col. (29) ÷ Col. (1)
(31)	State Share of Cost Levels 1, 2 and 3	Col. (27) + Col. (29)
(32)	Subsequent Year Change Cash Basis	Col. (31) - Table 2, Col. (8) Growth in dollars of Levels 1, 2 and 3 State share over prior year distribution less audit and retirement adjustments
(33)	State Share of Cost Levels 1, 2 and 3	Col. (32) ÷ Col. (1)
(34)	Per Pupil Rank	District Rank based on Col. (33)
(35)	State Funds as a Percent of Total State And Local Costs of Levels 1 and 2	Col. (31) ÷ Col. (37)
(36)	Percent Rank	District Rank based on Col. (35)
(37)	Levels 1 and 2 Local Share of Cost	Col. (14) + Col. (22)
(38)	Local per Pupil Levels 1 and 2 (current membership)	Col. (37) ÷ Col. (1)
(39)	Per Pupil Rank	District Rank based on Col. (38)
(40)	Local Share as a Percent of Total State And Local Costs of Levels 1 and 2	Col. (37) ÷ Col. (41)

TABLE 4: MFP Level 3 Minimum Pay Raise and Hold Harmless

Column Number	Column Name	Source
Level 1 and 2 State Increases and Adjustments		
(1)	Levels 1 and 2 State Share of Cost	Table 3, Col. (27)
(2)	Total Levels 1 and 2 State Share Per Pupil	Col. (1) ÷ Table 3, Col. (1)
(3)	Rank	District ranking of Col. (2)
(4)	Prior Year Budget Letter Level 1 and 2	Per prior year adjusted budget letter Table 3, Col. (27)
(5)	Change in MFP Distribution FY 2001-02 and 2002-03	Col. (1) – Col. (4)
(6)	Increases in MFP Funding FY 2002-03	If Col. (5) > 0, then Col. (6) = Col. (5), otherwise, Col. (6) = 0
(7)	Per Pupil Increase	Col. (6) ÷ Table 3, Col. (1)
(8)	Decreases in MFP Funding FY 2002-2003	If Col. (5) < 0, then Col. (8) = Col. (5), otherwise, Col. (8) = 0
(9)	No. of Districts	Number of districts with decreased MFP funding
Pay Raise Requirement FY 2002-2003		
(10)	Adjustment of Increased Students – Amount Subtracted From 2002-2003 MFP Increase	(Col. (2) × Table 8, Col. 22) × -1

TABLE 4: MFP Level 3 Minimum Pay Raise and Hold Harmless

Column Number	Column Name	Source
(11)	Increased MFP Funding (Level 1 and Level 2) After Adjustment for Student Increases	Col. (6) + Col. (10)
(12)	50% Distribution Amount for Certificated Pay Increase Exclusive of Retirement Contribution	(Col. (11) ÷ 2) ÷ 1.131)

FY 2001-2002 Pay Raise Continuation

(13)	Minimum Pay Supplement per Pupil	2001-02 Budget Letter, Table 4, Col. (17)
(14)	October 1, 2001 Membership	2001-02 Budget Letter, Table 8, Col. (19)
(15)	Minimum Pay Supplement Per Pupil Amount	Col. (13) ÷ Col. (14)
(16)	2001-2002 Minimum Pay Continuation Supplement	Col. (15) × Table 3, Col. (1)

Foreign Associate Teachers

(17)	Number of Foreign Language Associates, FY 2002-2003	Per Division of Student Standards and Assessments
(18)	Level 3 State Funding For Foreign Language Associates	\$15,051 × Col. (17)
	Base Funding Foreign Language Associates	Per amount funded in FY 1991-92, Circular 862, Table III ÷ number of Foreign Language Associates in current year

TABLE 4: MFP Level 3 Minimum Pay Raise and Hold Harmless

Number	Name	Source
Hold Harmless		
(19)	Hold Harmless Per Pupil Amount	Per SCR 139 of 2001
(20)	Hold Harmless Amount	Col. (19) × October 1 Membership Table 3, Col. (1)
(21)	Hold Harmless Amount Not to Exceed	Per SCR 139 of 2001
(22)	Current Year State Share of Hold Harmless Cost	If Col. (20) > Col. (21), then Col. (22) = Col. (20) Otherwise, Col. (22) = Col. 19 × Table 3, Col. (1)
(23)	Total Level 3 Unequalized Funding	Col. (16) + Col. (18) + Col. (22)

TABLE 5: Allocation for the Lab. Schools

Column Number	Column Name	Source
(1)	October 1 Student Membership Count	Number of students identified in membership on October 1 Student Information System (SIS)
(2)	MFP State Average per Pupil per Budget Letter	Table 3, Col. (33), State Average Per Pupil
(3)	Total Allocation	Col. (1) × Col. (2)
(4)	Student Audit Adjustments (Due State)	Current Year Budget Letter Dollars due School based on Prior Year Student Audits
(5)	Total Allocation with Adjustments	Col. (3) + Col. (4)
(6)	Amount Allocated July through February	Amount allocated based on the initial MFP allocation
(7)	Total Allocation for Remaining Four Months	Col. (5) – Col. (6) Total balance due for the remaining four months
(8)	Monthly Payments March through June	Col. (7) ÷ 4 Monthly payment for the remaining four months

TABLE 6: Calculation of the Local Wealth Factor

Column Number	Column Name	Source
(1)	Weighted Student Membership	Table 3, Col. (8) Current Year October 1 Weighted Membership
Property and Sales Tax Capacity		
(2)	Property Capacity (including Debt)	Table 7, Grand Total Col. (25) × Col. (3) ÷ 1,000
(3)	Per Pupil Property Tax Capacity	Col. (2) ÷ Col. (1)
(4)	Sales Capacity (including Debt)	Table 7, Grand Total Col. (27) × Col. (31)
(5)	Per Pupil Sales Tax Capacity	Col. (4) ÷ Col. (1)
(6)	Other Revenues (Includes State and Federal taxes in lieu of and 50% of earnings from 16 th section land and other real estate.)	Prior Year Revenue Data Per AFR (KPC 1210 and 1220 at 50% - Local) (KPC 8231, 8232, 8233 and 8240 at 100% - State) (KPC 14200, 14300, 14400 at 100% - Federal) Table 7, Col. (34)
(7)	Per Pupil Other Revenue Capacity	Col. (6) ÷ Col. (1)
Local Wealth Factor		
(8)	Combined Capacity including Debt	Col. (2) + Col. (4) + Col. (6)
(9)	Per Pupil Combined Capacity including Debt	Col. (8) ÷ Col. (1)
(10)	Fiscal Capacity Index LWF	Col. (9) ÷ Grand Total Col. (9) LWF = Local Wealth Factor

TABLE 6: Calculation of the Local Wealth Factor

Column Number	Column Name	Source
(11)	Rank of LWF	Highest to Lowest Capacity Index
(12)	Actual Revenues Including Debt	Table 7, Col. (26) + Col. (30) + Col. (34)
Local Effort Index		
(13)	Per Pupil Effort	Col. (12) ÷ Col. (1) Based on Actual Revenues
(14)	Effort Index	Col. (13) ÷ Col. (9)
(15)	Rank	Highest to Lowest Effort Index

TABLE 7: Local Sales and Property Tax Revenues

Column Number	Column Name	Source
Assessed Property Value		
(1)	Total Assessed Property Value	Louisiana Tax Commission Records
(2)	Assessed Homestead Exemption	Louisiana Tax Commission Records
(3)	Net Assessed Taxable Property	Col. (1) - Col. (2)
Constitutional Taxes		
(4)	Parish Mill	Prior year AFR kpc 62220, Col. (3)
(5)	Parish Revenue Amount	Prior year AFR kpc 62220, Col. (4)
Renewable Taxes		
(6)	Parish Mill Rate	Prior year AFR kpc 62320, Col. (3)
(7)	Parish Revenue Amount	Prior year AFR kpc 62320, Col. (4)
(8)	District Millage Rate Low	Prior Year AFR kpc 62320, Col. (5)
(9)	District Millage Rate High	Prior Year AFR kpc 62320, Col. (6)
(10)	Number of Districts - District Millage Rates	Prior Year AFR kpc 62320, Col. (7)
(11)	District Revenue Amount	Prior year AFR kpc 62320, Col. (8)
(12)	Total Ad Valorem Taxes (Non-Debt)	Col. (5) + Col. (7) + Col. (11)

TABLE 7: Local Sales and Property Tax Revenues

Column Number	Column Name	Source
Debt Service Taxes		
(13)	Parish Mill Rate	Prior year AFR kpc 62620, Col. (3)
(14)	Parish Revenue Amount	Prior year AFR kpc 62620, Col. (4)
(15)	District Millage Rate Low	Prior Year AFR kpc 62620, Col. (5)
(16)	District Millage Rate High	Prior Year AFR kpc 62620, Col. (6)
(17)	Number of Districts-District Millage Rates	Prior Year AFR kpc 62620, Col. (7)
(18)	District Revenue Amount	Prior year AFR kpc 62620, Col. (8)
(19)	Total Ad Valorem Taxes (Debt)	Col. (14) + Col. (18)
Ad Valorem Taxes		
(20)	Parishwide Debt Millage	Col. (4) + Col. (6) + Col. (13)
(21)	Revenue Parishwide including Debt	Col. (5) + Col. (7) + Col. (14)
(22)	Revenue District including Debt	Col. (11) + Col. (18)
(23)	Total Avg. Millage Rate (Debt)	$[\text{Col. (19)} \div \text{Col. (3)}] \times 1,000$
(24)	Avg. Millage Rate (Non-Debt)	$[\text{Col. (12)} \div \text{Col. (3)}] \times 1,000$

TABLE 7: Local Sales and Property Tax Revenues

Column Number	Column Name	Source
(25)	Total Avg. Mill Rate Including Debt	[Col. (26) ÷ Col. (3)] x 1000
(26)	Total Ad Valorem Revenue including Debt	Col. (12) + Col. (19)
Sales Taxes		
(27)	Combined Sales Percent	Prior year AFR kpc 63300, Col. (3)
(28)	Sales Revenue (Non-Debt)	Prior year AFR kpc 63320, Col. (4)
(29)	Sales Revenue (Debt)	Prior year AFR kpc 63320, Col. (5)
(30)	Total Sales Tax Revenue	Col. (28) + Col. (29)
(31)	Computed Sales Tax Base	Col. (30) ÷ Col. (27)
(32)	Non-Debt Rate	Col. (28) ÷ Col. (31)
(33)	Debt Rate	Col. (29) ÷ Col. (31)
(34)	Other Revenues	Local Revenue – 50% of KPC 1210 and 1220 State Revenue – 100% of KPC 8231, 8232, 8233 and 8240 Federal Revenue - 100% of KPC 14200, 14300 and 14400
(35)	Total Local Revenue for Use in MFP Level 2	Col. (26) + Col. (30) + Col. (34)

TABLE 8: MFP Student Membership

Column Number	Column Name	Source
(1)	Infants	(Special Education Only),
(2)	Pre-K	(Special Education Only)
(3) – (15)	K thru 12	These Columns represent student membership by grade per the Student Information System (SIS)
(18)	Ungraded	A student in a class that has no standard grade designation. This classification includes regular classes that have no grade designations and special classes for exceptional students that have no grade designations. Such a class is likely to contain students of different ages who are frequently identified according to level of performance in one or more areas of instruction rather than according to grade level or age level. Nongraded classes are sometimes referred to as "ungraded."
(19)	LEA Total MFP Membership	The sum of the student membership in Col. (1) through Col. (18)
(20)	LEA Total MFP Adjusted Membership	Prior year adjusted membership per audited data
(21)	Membership Change	The difference between the current year and the prior year adjusted membership
(22)	Change Increases	Increased membership as reflected in Col. (21)
(23)	Change Decreases	Decreased membership as reflected in Col. (21)

Section III
Glossary

Section III: Glossary

Ad Valorem Taxes – Gross. Amounts levied on the taxable assessed value of real and personal property on a parish wide basis. Gross indicates that the taxes are recorded at the amount actually Collected by the tax Collector before deduction for the assessor's compensation and/or deduction for amounts remitted to the retirement systems. Penalties and interest on delinquent taxes are recorded in this account.

At-Risk Pupil Weight. For purposes of calculating the MFP weighted add-on students, the number of students who apply and are eligible to participate in the Free or Reduced Price Lunch Program during the month of October.

Base Student Cost. The funding level necessary for providing the defined minimum program for the base student as defined by the current MFP resolution.

Capital Outlay. An expenditure that results in the acquisition of fixed assets or additions to fixed assets presumed to have benefits for more than one year. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial installation, addition, or replacement of equipment.

Current Expenditures. The expenditures for operating local public schools, excluding capital outlay and interest on school debt. These expenditures include such items as salaries for school personnel, fixed charges, student transportation, instructional books and materials, and energy costs.

Debt Services Taxes. Taxes that the electorate have authorized the school system to levy for the retirement of general obligation long-term debt. The proceeds are normally placed in the Debt Service Fund.

Economy of Scale. The Economy of Scale weights will vary depending upon the size of the school system. There will be no benefit to schools with a membership of 7,500 or greater. An Economy of Scale weight of 0.20 will be applied in a scaled manner to school systems with fewer than 7,500 membership.

Effort. A measure that relates the capacity to support public schools to the actual revenues obtained.

Expenditures. Charges incurred, whether paid or unpaid, that are presumed to benefit the current fiscal year. For elementary/secondary schools, these expenditures include all charges for current outlays plus capital outlays and interest on school debt.

Expenditures Per Pupil. Charges incurred for a particular period of time divided by a student unit of measure, such as October 1 membership.

Federal Funds. Funds provided by the Federal Government. Expenditures made with these funds should be identifiable as Federally -supported expenditures.

Section III: Glossary

Instruction. Instruction shall provide for (1) the activities dealing directly with the interaction between teachers and students to include such items as salaries, employee benefits, purchased professional and technical services, instructional materials and supplies, and instructional equipment; (2) pupil support activities designed to assess and improve the well-being of students and to supplement the teaching process; and (3) instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

KPC. KPC is an abbreviation for keypunch code and refers to coding related to expenditure and revenue data as reported in the Annual Financial Report submitted by each district to the State Department of Education.

LANSER. LANSER is an abbreviation for Louisiana Network of Special Education Records. This network collects relevant data on special education, other exceptionalities students and gifted and talented students.

Local Funds. Funds provided by local parishes and or/cities. (i.e. - sales, property taxes)

Local Wealth Factor (LWF). A measure of the wealth of each school district based on property and sales tax rates.

Membership. Membership on October 1 of students who have registered or pre-registered, attended a minimum of one day, and have not been officially dropped.

Mills. Units of property taxation. A mill is one tenth of a cent. The Louisiana Constitution for parish school boards stipulates that the school boards can levy a maximum of 5 mills (13 mills in Orleans) without voter approval. Any additional millage can be levied only with voter approval.

Minimum Foundation Program (MFP). The program used to allocate and distribute funds to Louisiana school districts based on the funding formula adopted by the State Board of Elementary and Secondary Education and approved by the Louisiana State Legislature.

Prior Year Formula Calculation (Formerly: Hold Harmless). A method of phasing in the MFP formula over a period of years. School systems that would lose State aid under the current HCR would be "held harmless" by providing a per pupil continuation of the previous year's level of State funding capped at the total prior year's funding.

Revenue. The total income produced by a given source (i.e. taxes and fees) that a school district collects and receives. The MFP formula considers the following revenue.

- Sales (Debt and Non-debt)
- Property (Debt and Non-debt)
- 16th Section, State and Federal in Lieu of Taxes

Sales and Use Taxes – Gross. Taxes assessed by the school system on the taxable sale and consumption of goods and services within the school district. “Gross” indicates that the taxes are recorded at the amount actually collected before any deduction for the cost of collection. These funds may be General Fund, Special Revenue Fund, or Debt Service Fund revenues.

Sales and Use Taxes. Local school boards may levy a sales tax rate of up to 1% within the parish or city. With voter approval, school boards may levy additional sales tax however, the total sales tax rate, combined with the rates of other sales taxes in the parish (exclusive of state tax), may not exceed 3% percent unless the school board has been granted an exemption to this regulation by the State Legislature School boards may create special taxing districts within their jurisdictions to utilize the additional tax.

Appendix A

ENROLLED

Regular Session, 2001

SENATE CONCURRENT RESOLUTION NO. 139

BY SENATORS THEUNISSEN AND REPRESENTATIVE TOOMY

A CONCURRENT RESOLUTION

To provide for legislative approval of the formula developed by the State Board of Elementary and Secondary Education and adopted by the board on May 24, 2001, 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.

WHEREAS, Article VIII, Section 13(B) of the Constitution of Louisiana requires the State Board of Elementary and Secondary Education annually to develop and adopt 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 equitably allocate the funds to parish and city school systems; and

WHEREAS, at a meeting of the State Board of Elementary and Secondary Education on May 24, 2001, 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 equitably distribute 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. A minimum program is established by the State Board of Elementary and Secondary Education and the legislature through the adoption of the minimum foundation program formula.
- 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 consumes 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, created an easy way to communicate to schools and the public how well a school is performing, will recognize schools for effectively demonstrating growth in student achievement, and will focus 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 equitably allocated 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 developed by the State Board of Elementary and Secondary Education and adopted by the board on May 24, 2001, 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 is hereby approved to read as follows:

**MINIMUM FOUNDATION PROGRAM
ELEMENTARY AND SECONDARY EDUCATION
COST DISTRIBUTION FORMULA
2001-2002 SCHOOL YEAR**

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

A. BASE FOUNDATION LEVEL I STATE AND LOCAL COSTS

1. October 1 Membership (as defined by the State Board of Elementary and Secondary Education)

Plus

2. Add-on Students/Units
 - a. At-Risk Students weighted at .17 - 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.

- b. Vocational Education course units weighted at .05.
- c. Special Education - Other Exceptionalities students weighted at 1.50.
- d. Special Education - Gifted and Talented students weighted at .60
- e. Economy of Scale curving weight of .20 at 0 student October 1 membership level down to zero at 7,500 student October 1 membership level.

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 \$3,188. In the event no provision for an annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2002-2003 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 be automatically applied to the state and local base per pupil amount beginning in the Fiscal Year 2002-2003.

EQUALS

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

B. PROPORTION OF BASE FOUNDATION LEVEL 1 COST ALLOCATED TO THE STATE 65 PERCENT AND LOCAL SCHOOL SYSTEMS 35 PERCENT.

1. LOCAL EQUALIZATION FACTOR:
Local Wealth Factor (LWF)
x Proportion of State Weighted Membership
Local Equalization Factor

2. LOCAL SUPPORT OF FOUNDATION LEVEL 1 COSTS
(Total aggregate of I.A.5. TIMES I.B.1. TIMES 35%):

Local Equalization Factor
x Base Foundation Level 1 Total State & Local Costs
x 35%
Local Support of Level 1 Cost

3. STATE SUPPORT OF FOUNDATION LEVEL 1 COSTS
(I.A.5. MINUS I.B.2):

Base Foundation Level 1 Cost
- Local Support Level 1 Cost
State Support of Level 1 Cost

II. LEVEL 2 - INCENTIVE FOR LOCAL EFFORT

A. LEVEL 2 ELIGIBLE LOCAL REVENUE

1. LOCAL REVENUE OVER LEVEL 1 LOCAL SHARE:
Prior year revenues from Sales Tax, Property Tax (Including Debt Service), State and Federal Revenue in Lieu of Taxes, and 50% of Earnings on Property
- Base Foundation Level 1 Local Cost
Local Revenue Over Level 1 Local Share

2. LIMIT ON STATE LEVEL 2 SUPPORT:
Base Foundation Level 1 Cost
x Set Limit (33%)
Limit on State Level 2 Support

3. LEVEL 2 ELIGIBLE LOCAL REVENUE:
The Lesser of:
Local Revenue Over Level 1 (II.A.1.)
or
Limit on State Level 2 Support (II.A.2.)

B. STATE SUPPORT OF LEVEL 2 LOCAL FISCAL EFFORT

1. PERCENT STATE SHARE LEVEL 2:
1
- $\frac{[(1 - .40) \times \text{LWF}]}{\text{Each District Percent Level 2 State Support}}$
2. STATE SUPPORT OF LEVEL 2 (II.A.3. TIMES II.B.1.):
Level 2 Eligible Revenue
x $\frac{\text{Each District Percent Level 2 State Support}}{\text{State Support for Level 2}}$

III. MINIMUM FOUNDATION PROGRAM LEVEL 3 LEGISLATIVE ENHANCEMENTS

A. MINIMUM PAY ENHANCEMENT

The following allocations to local school systems are reflected as an additional increase added to Level 1 and 2 Minimum Foundation Program state funded amounts.

- 1.a. **Pay Raise Allocation for Certificated Personnel**
Each local school system shall receive a supplemental allocation to ensure a minimum \$2,060 per full-time-equivalent certificated personnel and \$1,030 per sabbatical certificated personnel based on data supplied through the Profile of Educational Personnel data system as of October 1, 2000. This supplement is provided only to school systems where in 2001-02 Level 1 and 2 increases over the prior year, after considering the repayment of the one-time adjustment for the reduction in the employer's contribution to the TRSL and an adjustment for increases in student membership, are insufficient to provide the minimum pay raise amount, including employer's retirement contribution. Certificated personnel are defined as stated below. Provided, however, that all such money shall be expended

solely on an enhancement in salary for every certified administrator in any city or parish school system, every teacher or other certified personnel in any city or parish school system who is a staff member who directly interacts with students in either regular or special education programs and who is assigned the professional activities of instructing pupils in courses in a classroom situation for which daily-pupil attendance figures for the school system are kept or who is responsible for teaching or advising pupils with regard to their abilities and aptitudes, educational and occupational opportunities, or personal and social adjustment, and every school nurse in any city or parish school system.

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

1.b. **Additional Legislative Pay Raise Allocation for Certificated Personnel**

In the event the Legislature appropriates additional funds to increase the minimum certificated pay raise, each local school system shall receive a supplemental allocation to ensure a new minimum set by the Legislature per full-time-equivalent certificated personnel and one-half of that amount per sabbatical certificated personnel based on data supplied through the Profile of Educational Personnel data system as of October 1, 2000.

2. **Retirement Allocation** - Each school system's total 2001-02 Section III.A pay raise supplement shall be increased by an amount sufficient to cover the

employer's share of the Teachers Retirement System of Louisiana (TRSL) rate of 13.1 percent.

3. In the event this Resolution remains in effect in the 2002-03 Fiscal Year or thereafter, any amount provided in this Section for the 2001-02 Fiscal Year is maintained as a separate Level 3. Each school district will receive an allocation based on the supplemental amount provided in this section in FY 2001-02 divided by their October 1, 2001 membership creating a per pupil amount times their current year number of students in October 1 membership.

B. ONE-TIME ONLY REDUCTION OF FUNDING OVER MINIMUM PAY RAISE AND ADJUSTMENT FOR INCREASED MEMEBERSHIP

Any district whose 2001-02 Level 1 and 2 allocation of state funding increase over the prior year exceeds the amount necessary to fulfill the requirements of Section III.A.1-2 and for which consideration of an adjustment for increased membership has been made shall receive a one-time only reduction in the excess amount. In the event this resolution remains in effect in the 2002-03 fiscal year or thereafter, this Section will not apply.

C. FOREIGN ASSOCIATE TEACHERS

Any local school system employing a Foreign Associate Teacher shall receive a supplemental allocation from BESE with the total statewide allocation not to exceed \$4,244,410.

D. HOLD-HARMLESS ENHANCEMENTS

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. In fiscal year 2000-01, there were 11 districts that were "overfunded" on a per pupil basis ranging from \$33 to \$2,697. These state

“overfunded” allocations are now separated from Levels 1 and 2 of the MFP formula to be continued as a separate calculation for the districts in this situation in fiscal year 2001-02. Hereafter, no other districts will be “held-harmless” for Levels 1 and 2 of the MFP formula. The following school systems shall receive their designated per pupil amounts times their current year October 1 membership not to exceed the total amount listed.

District Name	Per Pupil Amount	Total Amount Not to Exceed
Concordia	\$ 61	\$ 233,545
East Baton Rouge	\$ 567	\$ 30,159,360
Evangeline	\$ 30	\$ 190,543
Iberville	\$ 586	\$ 2,883,789
Jefferson	\$ 523	\$ 26,333,892
Lafayette	\$ 69	\$ 2,002,961
Plaquemines	\$1,497	\$ 7,145,206
Pointe Coupee	\$ 112	\$ 372,315
St. Charles	\$1,010	\$ 9,774,832
St. James	\$ 498	\$ 1,925,765
West Feliciana	\$2,697	\$ 5,908,357

IV. REQUIRED EXPENDITURE AMOUNTS

A. Required Pay Raise - Certificated Staff

Increased funds provided in Levels 1 and 2 over the prior year, after considering the repayment of the one-time adjustment for the TRSL reduction and an adjustment for increases in student membership, are to be directed to certificated pay raises for a minimum of \$2,060 per full-time-equivalent certificated employee including retirement benefits. In the event the Legislature appropriates additional funds for certificated pay raises, this minimum amount may be increased by BESE. Level 1, 2, and 3 funds designated for certificated pay raises cannot be used to supplant salaries being paid in 2000-01 or authorized for 2001-02 prior to the adoption and approval of this formula, including annual step increases. Together, state allocations from Levels 1, 2 and 3, will meet legislative requirements for RS 17:154.3 to add additional staff development days to the teachers’ work schedule until the maximum number of days is reached.

1. **Required Timelines for Pay Raise**

The pay raise shall be included in the pay schedule of the applicable employees no later than September 1, 2001.

2. **Future Requirements**

In the event no other provision for an annual increase in certificated pay has been provided and this Resolution remains in effect in Fiscal Years 2002-03, 2003-04 or 2004-05, fifty percent of a district's increased state funding from Levels 1 and 2, after adjusting for increases in student membership, shall be used only to supplement and enhance full-time certificated staff salaries and retirement benefits. State allocations from Levels 1 and 2 used to increase certificated staff salaries will meet legislative requirements for RS 17:154.3 to add additional staff development days to the teachers' work schedule until the maximum number of days is reached.

B. 70% Local General Fund Required Instructional Expenditure

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. The definition of instruction shall provide for: (1) the activities dealing directly with the interaction between teachers and students to include such items as: salaries, employee benefits, purchased professional and technical services, instructional materials and supplies, and instructional equipment; (2) pupil support activities designed to assess and improve the well-being of students and to supplement the teaching process; and (3) instructional staff activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

C. Expenditure Requirement for Foreign Associate Teacher Program

The State must maintain support of the Foreign Associate Teacher program at a minimum of 250 foreign associate teachers employed in any given year. These teachers shall be paid by the employing local school system the amount of

classroom teacher average salary (without PIP) by years of experience and degree beginning with year one.

V. 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 October 1 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.** Increased funds provided are to be directed to certificated staff pay raises for a minimum of \$2,060 per full-time-equivalent certificated employee as defined in Section III.1.a. Provisions specified in sections VI.-VII. of this Resolution shall apply to these schools.

VI. ADJUSTMENTS FOR PROGRAM CHANGES, ESTIMATED PAYMENTS, AUDIT FINDINGS AND DATA REVISIONS

- A.** BESE shall make a reduction adjustment to the FY 2001 MFP State Share Distribution to recover funds for the Foreign Associate Teacher Program. These funds shall be recovered from local school systems based on the distribution of funds in effect in FY 1991-92 as per Circular 862, Table III.
- B.** Local school systems will receive an estimated payment of MFP funds for the first eight months of the school year.

Adjusted monthly payments will be made to each parish or city school board as reflected in the department's annual Budget Letter. In the event a school board received less per month than it was actually entitled to during the first months of the school year, the monthly allotment for the remaining months of the fiscal year will be adjusted upward. The reverse applies if a school board has received more than it should have.

- C. 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.

VII. MINIMUM FOUNDATION PROGRAM DEFINITIONS AND PROCEDURES

A. FORMULA DEFINITIONS/CALCULATIONS

1. State and Local Base Per Pupil Amount of \$3,188. (In the event no provision for an annual increase has been provided and this Resolution remains in effect in the Fiscal Year 2002-2003, 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 be automatically applied to the state and local base per pupil amount beginning in the year 2002-2003.)
2. October 1 Membership - Membership of students on October 1 as defined by the State Board of Elementary and Secondary Education.
3. At-Risk Student Weight - At-Risk students weight is 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 times the weight factor of .17.

4. Secondary Vocational Education Unit Weight - The number of student units of secondary vocational education courses times the weighted factor of 0.05.
5. Special Education - Other Exceptionalities Weight - The number of students identified as having Other Exceptionalities as reported in the October 1 membership count per LANSER times the weight factor of 1.50.
6. Special Education - Gifted and Talented Weight - The number of students identified as Gifted and Talented as reported in the October 1 membership count per LANSER times the weight factor of 0.60.
7. Economy of Scale Weight - A curving weight which is .20 at the zero student count level and zero at the 7,500 student count 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:
 - (a) subtract each district's membership from 7,500;
 - (b) divide this difference by 37,500 to get each district's economy of scale weight; and
 - (c) multiply each district's economy of scale weight times their October 1 membership count.
8. Level 1 State and Local Program Cost - Sum of Items 2 through 7 times Item 1.
9. Local Wealth Factor - Calculated using prior year tax rate and revenue data from the Annual Financial Report in a manner described in Section VII.B.
10. Proportion State Membership - Each local school system's total weighted membership divided by the state total weighted membership.
11. Local Proration Factor - Item 9 multiplied by Item 10.
12. Local Share of Level 1 - Item 11 Local Proration Factor times the state aggregate Level 1 Program cost of Item 8 times 35 %.

13. State Share of Level 1 - Item 8 Level 1 State and Local Program Cost less Item 12 Local Share of Level 1.
14. Prior Year Revenues from Sales Tax and Property Tax (Including Debt Service), State and Federal Revenue in Lieu of Taxes and 50% Earnings on Property - From the Annual Financial Report of each public school system.
15. Local Revenue over Local Level 1 Support - Item 14 Prior Year Revenues less Item 12 Local Share of Level 1.
16. Limit on Level 2 - Thirty-three percent of Item 8 Level 1 State and Local Program Costs.
17. Eligible Revenue Level 2 - The greater amount of Item 15 Local Revenue over Local Level 1 Support not to exceed Item 16 Limit on Level 2.
18. Percent Level 2 State Funded - State percent support for Level 2 for each system calculated as follows:
$$1 - [(1-S)W_i]$$

S = Percentage the state chooses to pay (40%) in the school system of average wealth
W_i = Local Wealth Factor of each school system
19. State Aid Level 2 - Item 17 Eligible Revenue Level 2 times Item 18 Percent Level 2 State Support.
20. Minimum Foundation Program Level 1 and 2 State Share Per Pupil Amount - Current Year Minimum Foundation Program State Target divided by Current October 1 Student Membership equals Minimum Foundation Program State Share Per Pupil Amount.

**B. LOCAL WEALTH FACTOR (LWF)
(LWF) DEFINITIONS/CALCULATIONS**

1. Property Capacity as computed by multiplying the state average equivalent property tax rate (including debt service) by each school system's net assessed property value.
2. Sales Capacity is estimated by dividing the actual revenue amounts Collected (including debt service) in the latest available fiscal year by the sales tax rate which was applicable and then multiplying each district's base by the state average sales tax rate.
3. Other Revenues Capacity 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. Combined Capacity is the sum of adding Items 1, 2 and 3.
5. Divide the Combined Capacity by the current year October 1 Weighted Membership as defined by Legislative Resolution and the State Board of Elementary and Secondary Education.
6. Divide each school system's combined capacity per pupil by the state-combined capacity per pupil. The resulting quotient is each school system's local wealth factor.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE

Appendix B



STATE OF LOUISIANA
DEPARTMENT OF EDUCATION
POST OFFICE BOX 94064, BATON ROUGE, LOUISIANA 70804-9064
<http://www.doe.state.la.us>

DATE: February 20, 2003

CIRCULAR: 1071

TO: Parish/City School Superintendents
Deans, Colleges of Education of Louisiana State University
and Southern University

FROM: Cecil J. Picard
State Superintendent of Education

SUBJECT: **2002-2003 State Public School Fund – Minimum Foundation Program (MFP) Equalization Distribution**

The General Appropriations Bill of the 2002 Regular Session of the Louisiana Legislature provides funding for the Minimum Foundation Program (MFP) Formula contained in Senate Concurrent Resolution (SCR) 139 of the 2001 Regular Session of the Louisiana Legislature. The total funding appropriated in House Bill 1 is \$2,442,908,849.

The total cost to implement the formula as per SCR 139 is \$2,472,014,653. Student membership audits and financial data audits require a net recovery adjustment of \$5,603,333. The final distribution is a net cost of \$2,466,411,320, creating an under-allocation of \$23,502,471 state general fund and/or statutory dedicated funds. The Department will process a budget adjustment requesting these additional funds. *With the passage of a recent constitutional amendment, it is possible for the MFP to be reduced due to mid-year state revenue shortfalls. Therefore, local systems may want to delay the required certificated staff pay raise until the budget amendment is approved for the full amount.*

The following tables are included:

- Table 1: State Level Comparison**
MFP 2001-2002 Budget Letter variables compared to MFP 2002-2003 Budget Letter variables used to calculate the State equalization distribution.
- Table 2: MFP Distribution and Adjustments**
Total MFP distribution less audit adjustments and revised monthly MFP distributions for the 66 Louisiana school systems.
- Table 3: FY 2002-2003 MFP Level 1 Base Per Pupil and Level 2 Local Incentive**
Calculation of the 2002-2003 MFP Level 1 and 2 for the 66 Louisiana school systems.
- Table 4: FY 2002-2003 Level 3 Unequalized Funding**
Calculation of the 2002-2003 pay raise requirement, continuation of the 2001-2002 pay raise, foreign language associates funding and hold harmless funding for the 66 Louisiana school systems.
- Table 5: FY 2002-2003 Allocation for the Lab Schools**
Total MFP distribution less audit adjustments and revised monthly MFP distributions for LSU and SU Lab Schools.
- Table 6: MFP Local Wealth Factor (LWF)**
Calculation of the Local Wealth Factor (LWF) for the 66 Louisiana school systems.
- Table 7: 2001-2002 Local Property and Sales Tax Revenues**
Summary of the Assessed Property Values and Ad Valorem and Sales Tax amounts and rates for the 66 Louisiana school systems.
- Table 8: October 1, 2002 Student Membership**
October 1, 2002 student membership by grade level and the October 1, 2001 adjusted total membership for the 66 Louisiana school systems.

“An Equal Opportunity Employer”

Required Expenditure

1. Fifty Percent (50%) of Level 1 and 2 Growth Dedicated to Certificated Pay Raise.

SCR 139 provides that in fiscal years 02-03, 03-04, and 04-05, if this formula remains in effect, not less than 50% of each school district's increased State funding from implementation of Level 1 and Level 2 of the formula is to be used to supplement and enhance full-time certificated staff salaries and retirement benefits.

The **net** amount each district **must** distribute is located in **Table 4, Column 12**. Employer retirement contributions have been accounted for by dividing each district's 50% distribution by 1.131%. The result of this calculation is the number reflected in Table 4, Column 12.

2. Distribution of Pay Increase.

The State Board of Elementary and Secondary Education has taken the position that local school systems will be allowed the flexibility to distribute the pay raise in a manner that is most beneficial to the unique needs of individual school districts. For example, school districts may want to boost pay for beginning teachers, teachers willing to work in low performing schools or teachers in shortage areas. Alternatively, some districts may elect to distribute the pay increase in the same manner the FY 2001-2002 pay increase was distributed. School boards may make decisions that best suit the particular needs of their districts.

3. Required Timelines for Pay Raise.

Once the budget amendment referred to in paragraph two of this letter is approved, pay raise amounts contained in Table 4, Column 12 of the attached FY 02-03 Budget Letter will be considered final. At that time, districts will be required to distribute these funds and make the necessary adjustments to the applicable salary schedules for the remainder of FY 2002-2003 and for FY 2003-2004. This is a **permanent** pay raise.

Funding for Lab Schools

LSU and SU Lab Schools are funded at the state per pupil amount for Levels 1, 2 and 3, based on their October 1, 2002 MFP membership. These lab schools are encouraged to dedicate fifty percent (50%) of increased state funds for certificated pay raises and are afforded flexibility in the distribution of these funds to certificated staff in a manner that best meets the needs peculiar to each school.

If you have any questions regarding this information, contact Beth Scioneaux, Director, Division of Education Finance, at (225) 342-4989. This information will be posted to the Department of Education website, www.doe.state.la.us. You may also call the Department's toll free number at 1-877-453-2721.

CJP/ML/BS:cs

Attachments

c: SBESE Members
Senator Jay Dardenne
Senator Gerald Theunissen
Representative Jerry Luke LeBlanc
Representative Carl Crane
Commissioner Mark Drennen
Local School System Business Managers/Directors of Finance
Carole Wallin, Deputy Superintendent of Education, SDE
Marlyn Langley, Deputy Superintendent, Management and Finance, SDE
Beth Scioneaux, Director, Education Finance, SDE
Kitty Littlejohn, Director, Appropriation Control, SDE
Tommy Smith, Assistant Director of Budget and Planning, LSU
Dr. Ed Green, Director, LSU Lab School
Bob Kuhn, Associate Vice Chancellor, LSU
Brenda Sterling, Director, SU Lab School
Curtis Lee, Director of Foundations, SU
Ron Wascom, LSBA
James Cannon, Budget Office, SU
George Silbernagel, House Appropriations
Paul Fernandez, Office of Planning and Budget
David Ray, Senate Finance
John Rombach, Legislative Fiscal Office

Appendix C

TABLE 1: STATE LEVEL COMPARISON

MFP Formula Items	Circular # 1066 2001-2002 MFP Budget Letter	Circular # 1072 2002-2003 MFP Budget Letter (REVISED)*	Comparison of 2001- 02 Budget Letter to 2002-03 Budget Letter	% Change
A. Level 1 Base Per Pupil Amount	\$3,188	\$3,276	\$88	2.76%
B. Total Weighted Membership	970,072	966,724	(3,348)	-0.35%
1. October 1 Membership	714,020	708,238	(5,782)	-0.81%
2. At-Risk Weight Factor (17%)	71,556	72,546	990	1.38%
3. Vocational Weight Factor (5%)	8,793	8,578	(215)	-2.45%
4. Exceptionalities Weight Factor (150%)	147,705	149,614	1,909	1.29%
5. Gifted/Talented Weight Factor (60%)	15,672	15,446	(226)	-1.44%
6. Economy-of-Scale Weight Factor (Max 20% at zero Membership <7,500)	12,326	12,302	(24)	-0.19%
C. Total Level 1 State and Local Costs (A X B)	\$3,092,589,536	\$3,166,987,824	\$74,398,288	2.41%
1. State Share of Cost (C X 65%)	\$2,010,179,944	\$2,058,540,767	\$48,360,823	2.41%
2. Local Share of Cost (C X 35%)	\$1,082,409,592	\$1,108,447,057	\$26,037,465	2.41%
D. Total Local Revenues in MFP	\$1,781,860,271	\$1,879,935,205	\$98,074,934	5.50%
1. Total Net Assessed Property	\$17,014,342,971	\$17,937,540,953	\$923,197,982	5.43%
2. Total Est. Sales Tax Base	\$57,659,777,019	\$59,435,698,887	\$1,775,921,868	3.08%
3. Average Equivalent Millage Rate	40.82	40.82	0.00	0.00%
4. Average Equivalent Sales Tax Rate	1.82%	1.87%	0.05%	2.75%
5. Property Tax Revenue	\$694,534,460	\$732,227,723	\$37,693,263	5.43%
6. Sales Tax Revenue	\$1,049,414,065	\$1,111,759,929	\$62,345,864	5.94%
7. Other Revenues Considered	\$37,911,746	\$35,947,553	(\$1,964,193)	-5.18%
E. Level 2 Eligible Local Revenue	\$652,331,794	\$706,590,688	\$54,258,894	8.32%
1. Level 2 State Support (E X 40%)	\$239,307,812	\$259,015,251	\$19,707,439	8.24%
2. Level 2 State Liability	\$175,359,940	\$165,618,401	(\$9,741,539)	-5.56%
F. Level 1 and 2 State Share (C1+E1)	\$2,249,487,756	\$2,317,556,018	\$68,068,262	3.03%
G. Level 3 Legislative Enhancements/ Reductions	\$140,551,715	\$150,009,567	\$9,457,852	6.73%
1. Minimum Pay Raise Support	\$62,042,112	\$61,144,671	(\$897,441)	-1.45%
2. Reduction of Funding Over Pay Raise	(\$11,245,602)	\$0	\$11,245,602	-100.00%
3. Foreign Associate Teachers	\$4,244,400	\$4,244,400	\$0	0.00%
4. Hold Harmless	\$85,510,805	\$84,620,496	(\$890,309)	-1.04%
H. Total State Share Implementation of Total State Formula Allocation Per Pupil based on October 1 Membership	\$2,390,039,471 \$3,347	\$2,467,565,585 \$3,484	\$77,526,114 \$137	3.24% 4.10%
I. R.S. 17:350.21 Lab School Funding	\$4,307,975	\$4,449,068	\$141,093	3.28%
1. LSU Lab. School	\$2,714,660	\$2,902,172	\$187,512	6.91%
2. Southern Univ. Lab. School	\$1,593,315	\$1,546,896	(\$46,419)	-2.91%
J. Total MFP Allocation (H+I)	\$2,394,347,446	\$2,472,014,653	\$77,667,207	3.24%
K. Total Adjustments	(\$6,373,191)	(\$5,603,333)	\$769,858	
1. Plus/(Minus) Prior Year Adjustments	(\$6,373,191)	(\$5,603,333)	\$769,858	-12.08%
2. Other Adjustments	\$0	\$0	\$0	#DIV/0!
L. Total MFP Distribution (J+K)	\$2,387,974,255	\$2,466,411,320	\$78,437,065	3.28%
1. MFP Distribution Annual Increase	\$107,987,655	\$78,437,065	(\$29,550,590)	-27.36%
M. Total State MFP Appropriation	\$2,399,774,866	\$2,442,908,849	\$43,133,983	1.80%
N. Budget Amendment to Increase/(Decrease) MFP Appropriation (M-L)	(\$11,800,611)	\$23,502,471	\$35,303,082	50.21%

REVISED

TABLE 2 - - 2002-2003 MFP DISTRIBUTION AND ADJUSTMENTS

SCHOOL DISTRICTS	2002-2003 MFP State Share of Levels 1, 2, and 3	2001-2002 Adjustments Due to Student, CAFR/AFR and PEP Audits		2002-2003 Total MFP Distribution with Adjustments	Total MFP Amount Distributed July 2002 through Feb 2003	MFP Balance to be Distributed for 2002-2003
		Due District (+)	Due State (-)			
	(1)	(2)	(3)	(4)	(5)	(6)
Acadia	\$34,585,063	\$87,721	\$0	\$34,672,784	\$23,384,176	\$11,288,608
Allen	\$18,410,813	\$0	(\$2,329)	\$18,408,484	\$11,991,368	\$6,417,116
Ascension	\$44,475,220	\$0	(\$8,195)	\$44,467,025	\$29,563,368	\$14,903,657
Assumption	\$19,069,263	\$2,337	\$0	\$19,071,600	\$13,211,944	\$5,859,656
Avoyelles	\$25,442,794	\$1	\$0	\$25,442,795	\$16,904,080	\$8,538,715
Beauregard	\$23,085,170	\$2	\$0	\$23,085,172	\$14,780,896	\$8,304,276
Bienville	\$8,721,080	\$0	(\$10,485)	\$8,710,595	\$5,288,160	\$3,422,435
Bossier	\$61,988,560	\$218,124	\$0	\$62,206,684	\$41,154,160	\$21,052,524
Caddo	\$163,558,868	\$4,927	\$0	\$163,563,795	\$105,451,392	\$58,112,403
Calcasieu	\$94,155,647	\$0	(\$1,165)	\$94,154,482	\$61,581,880	\$32,572,602
Caldwell	\$8,058,214	\$125	\$0	\$8,058,339	\$5,269,080	\$2,789,259
Cameron	\$6,371,003	\$27,551	\$0	\$6,398,554	\$4,180,872	\$2,217,682
Catahoula	\$7,918,286	\$0	(\$2,332)	\$7,915,954	\$5,179,968	\$2,735,986
Claiborne	\$12,267,379	\$0	(\$3)	\$12,267,376	\$8,038,976	\$4,228,400
Concordia	\$15,124,566	\$0	(\$124)	\$15,124,442	\$10,594,136	\$4,530,306
DeSoto	\$19,520,710	\$0	(\$1)	\$19,520,709	\$12,289,944	\$7,230,765
East Baton Rouge	\$141,390,042	\$0	(\$3,267,658)	\$138,122,384	\$95,377,752	\$42,744,632
East Carroll	\$7,871,741	\$0	(\$5,824)	\$7,865,917	\$5,134,816	\$2,731,101
East Feliciana	\$10,850,855	\$15,217	\$0	\$10,866,072	\$7,098,232	\$3,767,840
Evangeline	\$26,725,662	\$0	(\$3,494)	\$26,722,168	\$16,824,120	\$9,898,048
Franklin	\$14,867,221	\$0	(\$6,989)	\$14,860,232	\$9,746,880	\$5,113,352
Grant	\$15,986,167	\$66	\$0	\$15,986,233	\$10,652,360	\$5,333,873
Iberia	\$55,063,358	\$0	(\$2,332)	\$55,061,026	\$37,610,792	\$17,450,234
Iberville	\$10,969,211	\$74,851	\$0	\$11,044,062	\$8,575,328	\$2,468,734
Jackson	\$10,136,918	\$4,659	\$0	\$10,141,577	\$7,140,688	\$3,000,889
Jefferson	\$134,434,312	\$0	(\$24,812)	\$134,409,500	\$87,179,976	\$47,229,524
Jefferson Davis	\$24,560,011	\$2,333	\$0	\$24,562,344	\$15,679,928	\$8,882,416
Lafayette	\$77,398,699	\$32,645	\$0	\$77,431,344	\$50,442,512	\$26,988,832
Lafourche	\$55,507,852	\$0	(\$3,205)	\$55,504,647	\$37,649,552	\$17,855,095
LaSalle	\$10,914,653	\$0	(\$4,660)	\$10,909,993	\$7,115,904	\$3,794,089
Lincoln	\$22,847,368	\$2,332	\$0	\$22,849,700	\$15,760,568	\$7,089,132
Livingston	\$81,906,747	\$0	(\$499)	\$81,906,248	\$54,700,400	\$27,205,848
Madison	\$9,334,564	\$0	(\$8,398)	\$9,326,166	\$6,264,560	\$3,061,606
Morehouse	\$19,692,448	\$0	(\$4,662)	\$19,687,786	\$13,009,344	\$6,678,442
Natchitoches	\$24,390,859	\$2	\$0	\$24,390,861	\$16,347,384	\$8,043,477
Orleans	\$224,000,050	\$0	(\$1,863,836)	\$222,136,214	\$148,699,352	\$73,436,862
Ouachita	\$70,936,452	\$0	(\$19,356)	\$70,917,096	\$48,074,888	\$22,842,208
Plaquemines	\$11,091,578	\$15,137	\$0	\$11,106,715	\$7,215,464	\$3,891,251
Pointe Coupee	\$7,511,053	\$0	(\$4,009)	\$7,507,044	\$6,217,024	\$1,290,020
Rapides	\$83,362,340	\$0	(\$64,969)	\$83,297,371	\$53,403,952	\$29,893,419
Red River	\$8,096,015	\$0	(\$98,371)	\$7,997,644	\$5,758,640	\$2,239,004
Richland	\$15,202,354	\$0	\$0	\$15,202,354	\$10,088,792	\$5,113,562
Sabine	\$17,365,474	\$0	(\$2)	\$17,365,472	\$11,521,376	\$5,844,096
St. Bernard	\$28,279,925	\$0	(\$1)	\$28,279,924	\$19,307,272	\$8,972,652
St. Charles	\$24,428,399	\$0	(\$5,046)	\$24,423,353	\$16,101,528	\$8,321,825
St. Helena	\$6,115,260	\$0	(\$66,172)	\$6,049,088	\$4,063,848	\$1,985,240
St. James	\$9,535,011	\$32,206	\$0	\$9,567,217	\$6,600,624	\$2,966,593
St. John the Baptist	\$25,567,969	\$93,433	\$0	\$25,661,402	\$15,971,600	\$9,689,802
St. Landry	\$61,057,041	\$0	(\$6,983)	\$61,050,058	\$41,080,872	\$19,969,186
St. Martin	\$34,911,688	\$3,494	\$0	\$34,915,182	\$23,008,136	\$11,907,046
St. Mary	\$36,444,068	\$0	(\$4)	\$36,444,064	\$24,142,712	\$12,301,352
St. Tammany	\$133,731,104	\$0	(\$55,664)	\$133,675,440	\$86,172,552	\$47,502,888
Tangipahoa	\$68,319,752	\$0	(\$247,135)	\$68,072,617	\$45,415,808	\$22,656,809
Tensas	\$4,126,329	\$0	\$0	\$4,126,329	\$2,788,720	\$1,337,609
Terrebonne	\$67,453,500	\$4,563	\$0	\$67,458,063	\$45,946,200	\$21,511,863
Union	\$12,856,765	\$0	(\$2,330)	\$12,854,435	\$8,573,144	\$4,281,291
Vermilion	\$29,772,297	\$118,672	\$0	\$29,890,969	\$18,995,928	\$10,895,041
Vernon	\$40,377,056	\$69,787	\$0	\$40,446,843	\$26,789,272	\$13,657,571
Washington	\$21,378,968	\$0	(\$4,657)	\$21,374,311	\$14,004,496	\$7,369,815
Webster	\$28,083,640	\$0	(\$2,198)	\$28,081,442	\$18,067,848	\$10,013,594
West Baton Rouge	\$9,568,530	\$0	(\$243,968)	\$9,324,562	\$6,050,632	\$3,273,930
West Carroll	\$9,474,806	\$0	\$0	\$9,474,806	\$6,513,976	\$2,960,830
West Feliciana	\$8,462,791	\$328	\$0	\$8,463,119	\$4,967,264	\$3,495,855
Winn	\$12,068,906	\$0	(\$2)	\$12,068,904	\$7,707,952	\$4,360,952
City of Monroe	\$27,944,507	\$0	(\$370,483)	\$27,574,024	\$19,312,080	\$8,261,944
City of Bogalusa	\$12,440,633	\$0	\$0	\$12,440,633	\$8,949,384	\$3,491,249
STATE TOTALS	\$2,467,565,585	\$810,513	(\$6,412,353)	\$2,461,963,745	\$1,632,686,832	\$829,276,913

REVISED

TABLE 2 - - 2002-2003 MFP DISTRIBUTION AND ADJUSTMENTS

SCHOOL DISTRICTS	Monthly Payments March 2003 through June 2003	2001-2002 MFP Budget Letter Total Distribution with Audit Adjustments	Change in MFP Distribution between 2001-02 and 2002-03	Increases in MFP Funding for 2002-2003	Decreases in MFP Funding for 2002-2003
	(7)	(8)	(9)	(10)	(11)
Acadia	\$2,822,152	\$35,051,669	(\$466,606)	\$0	(\$466,606)
Allen	\$1,604,279	\$17,441,952	\$968,861	\$968,861	\$0
Ascension	\$3,725,914	\$41,298,081	\$3,177,139	\$3,177,139	\$0
Assumption	\$1,464,914	\$18,962,497	\$106,766	\$106,766	\$0
Avoyelles	\$2,134,679	\$24,908,257	\$534,537	\$534,537	\$0
Beauregard	\$2,076,069	\$21,816,229	\$1,268,941	\$1,268,941	\$0
Bienville	\$855,609	\$8,213,850	\$507,230	\$507,230	\$0
Bossier	\$5,263,131	\$59,436,329	\$2,552,231	\$2,552,231	\$0
Caddo	\$14,528,101	\$157,045,330	\$6,513,538	\$6,513,538	\$0
Calcasieu	\$8,143,151	\$90,644,987	\$3,510,660	\$3,510,660	\$0
Caldwell	\$697,315	\$7,764,035	\$294,179	\$294,179	\$0
Cameron	\$554,421	\$6,289,001	\$82,002	\$82,002	\$0
Catahoula	\$683,997	\$7,836,642	\$81,644	\$81,644	\$0
Claiborne	\$1,057,100	\$11,344,217	\$923,162	\$923,162	\$0
Concordia	\$1,132,577	\$14,023,678	\$1,100,888	\$1,100,888	\$0
DeSoto	\$1,807,691	\$18,238,531	\$1,282,179	\$1,282,179	\$0
East Baton Rouge	\$10,686,158	\$140,630,529	\$759,513	\$759,513	\$0
East Carroll	\$682,775	\$7,611,848	\$259,893	\$259,893	\$0
East Feliciana	\$941,960	\$10,484,075	\$366,780	\$366,780	\$0
Evangeline	\$2,474,512	\$22,459,379	\$4,266,283	\$4,266,283	\$0
Franklin	\$1,278,338	\$14,455,819	\$411,402	\$411,402	\$0
Grant	\$1,333,468	\$15,280,684	\$705,483	\$705,483	\$0
Iberia	\$4,362,559	\$54,655,078	\$408,280	\$408,280	\$0
Iberville	\$617,184	\$13,229,369	(\$2,260,158)	\$0	(\$2,260,158)
Jackson	\$750,222	\$10,303,388	(\$166,470)	\$0	(\$166,470)
Jefferson	\$11,807,381	\$128,872,680	\$5,561,632	\$5,561,632	\$0
Jefferson Davis	\$2,220,604	\$23,010,464	\$1,549,547	\$1,549,547	\$0
Lafayette	\$6,747,208	\$73,320,477	\$4,078,222	\$4,078,222	\$0
Lafourche	\$4,463,774	\$54,417,765	\$1,090,087	\$1,090,087	\$0
LaSalle	\$948,522	\$10,234,197	\$680,456	\$680,456	\$0
Lincoln	\$1,772,283	\$21,269,044	\$1,578,324	\$1,578,324	\$0
Livingston	\$6,801,462	\$76,560,771	\$5,345,976	\$5,345,976	\$0
Madison	\$765,402	\$9,344,612	(\$10,048)	\$0	(\$10,048)
Morehouse	\$1,669,611	\$19,371,882	\$320,566	\$320,566	\$0
Natchitoches	\$2,010,869	\$24,108,114	\$282,745	\$282,745	\$0
Orleans	\$18,359,216	\$222,341,539	\$1,658,511	\$1,658,511	\$0
Ouachita	\$5,710,552	\$68,716,627	\$2,219,825	\$2,219,825	\$0
Plaquemines	\$972,813	\$10,676,705	\$414,873	\$414,873	\$0
Pointe Coupee	\$322,505	\$9,102,529	(\$1,591,476)	\$0	(\$1,591,476)
Rapides	\$7,473,355	\$79,580,411	\$3,781,929	\$3,781,929	\$0
Red River	\$559,751	\$8,576,279	(\$480,264)	\$0	(\$480,264)
Richland	\$1,278,391	\$14,971,987	\$230,367	\$230,367	\$0
Sabine	\$1,461,024	\$16,167,824	\$1,197,650	\$1,197,650	\$0
St. Bernard	\$2,243,163	\$26,399,373	\$1,880,552	\$1,880,552	\$0
St. Charles	\$2,080,456	\$23,662,675	\$765,724	\$765,724	\$0
St. Helena	\$496,310	\$5,946,105	\$169,155	\$169,155	\$0
St. James	\$741,648	\$9,849,107	(\$314,096)	\$0	(\$314,096)
St. John the Baptist	\$2,422,451	\$23,742,536	\$1,825,433	\$1,825,433	\$0
St. Landry	\$4,992,297	\$58,937,822	\$2,119,219	\$2,119,219	\$0
St. Martin	\$2,976,762	\$33,560,731	\$1,350,957	\$1,350,957	\$0
St. Mary	\$3,075,338	\$35,540,713	\$903,355	\$903,355	\$0
St. Tammany	\$11,875,722	\$124,437,830	\$9,293,274	\$9,293,274	\$0
Tangipahoa	\$5,664,202	\$66,494,172	\$1,825,580	\$1,825,580	\$0
Tensas	\$334,402	\$4,248,892	(\$122,563)	\$0	(\$122,563)
Terrebonne	\$5,377,966	\$67,192,634	\$260,866	\$260,866	\$0
Union	\$1,070,323	\$12,053,577	\$803,188	\$803,188	\$0
Vermilion	\$2,723,760	\$28,161,498	\$1,610,799	\$1,610,799	\$0
Vernon	\$3,414,393	\$39,807,210	\$569,846	\$569,846	\$0
Washington	\$1,842,454	\$20,558,296	\$820,672	\$820,672	\$0
Webster	\$2,503,399	\$26,572,817	\$1,510,823	\$1,510,823	\$0
West Baton Rouge	\$818,483	\$8,997,383	\$571,147	\$571,147	\$0
West Carroll	\$740,208	\$9,607,257	(\$132,451)	\$0	(\$132,451)
West Feliciana	\$873,964	\$7,100,687	\$1,362,104	\$1,362,104	\$0
Winn	\$1,090,238	\$11,658,245	\$410,661	\$410,661	\$0
City of Monroe	\$2,065,486	\$27,163,281	\$781,226	\$781,226	\$0
City of Bogalusa	\$872,812	\$12,675,429	(\$234,796)	\$0	(\$234,796)
STATE TOTALS	\$207,319,236	\$2,384,437,631	\$83,127,954	\$88,906,882	(\$5,778,928)

TABLE 3: FY 2002-2003 MFP

LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	Oct.1, 2002 Student Membership (per SIS)	17%	5%	150%	60%
		Weighted Add-on Students At Risk	Weighted Add-On Units Voc. Ed.	Weighted Add-On Students Other Excep - tionalities	Weighted Add-On Students Gifted/ Talented
	(1)	(2)	(3)	(4)	(5)
ACADIA	9,496	1,057	147	2,730	49
ALLEN	4,193	403	77	779	68
ASCENSION	15,185	1,081	154	3,684	208
ASSUMPTION	4,346	446	57	929	43
AVOYELLES	6,551	842	100	1,145	14
BEAUREGARD	6,062	455	99	1,154	82
BIENVILLE	2,450	275	57	552	12
BOSSIER	18,622	1,278	256	3,330	309
CADDO	43,727	4,064	482	9,321	897
CALCASIEU	31,523	2,417	308	7,136	613
CALDWELL	1,809	175	32	365	18
CAMERON	1,851	123	28	465	57
CATAHOULA	1,778	191	29	299	26
CLAIBORNE	2,694	323	37	711	94
CONCORDIA	3,726	465	60	644	20
DESOTO	4,840	537	98	1,142	44
EAST BATON ROUGE	50,803	5,835	549	7,851	742
EAST CARROLL	1,709	260	18	354	1
EAST FELICIANA	2,428	343	27	588	2
EVANGELINE	6,183	797	91	1,625	25
FRANKLIN	3,702	456	56	662	62
GRANT	3,572	368	62	815	32
IBERIA	14,042	1,409	220	3,650	302
IBERVILLE	4,567	634	76	1,032	41
JACKSON	2,433	223	49	425	40
JEFFERSON	49,931	6,178	453	11,640	1,681
JEFFERSON DAVIS	5,693	541	95	1,476	62
LAFAYETTE	28,933	2,416	273	5,219	824
LAFOURCHE	15,036	1,369	252	3,143	144
LASALLE	2,549	235	54	354	28
LINCOLN	6,550	596	101	1,244	92
LIVINGSTON	20,415	1,422	214	3,414	203
MADISON	2,302	322	25	426	8
MOREHOUSE	5,121	610	60	1,217	32
NATCHITOCHE	6,616	766	94	1,271	149
ORLEANS	68,088	8,993	496	11,330	2,744
OUACHITA	17,602	1,292	162	3,437	646
PLAQUEMINES	4,610	515	66	900	86
POINTE COUPEE	3,168	411	47	995	8
RAPIDES	22,402	2,404	290	4,920	260
RED RIVER	1,532	206	24	341	1
RICHLAND	3,519	423	38	764	49
SABINE	4,129	437	89	984	48
ST. BERNARD	8,383	823	65	1,910	190
ST. CHARLES	9,463	697	93	1,695	476
ST. HELENA	1,316	198	35	377	2
ST. JAMES	3,803	438	65	812	43
ST. JOHN THE BAPTIST	6,173	832	75	1,917	58
ST. LANDRY	15,331	2,013	270	3,690	152
ST. MARTIN	8,374	976	140	1,958	49
ST. MARY	10,181	1,152	96	2,484	124
ST. TAMMANY	33,951	1,723	284	8,717	1,713
TANGIPAHOA	17,656	2,030	257	3,917	135
TENSAS	922	120	19	314	32
TERREBONNE	19,274	1,923	338	4,644	432
UNION	3,429	379	53	689	10
VERMILION	8,710	770	146	2,183	46
VERNON	9,631	839	121	1,964	172
WASHINGTON	4,530	617	72	1,118	143
WEBSTER	7,516	706	103	1,557	74
WEST BATON ROUGE	3,510	374	47	684	95
WEST CARROLL	2,382	270	47	437	16
WEST FELICIANA	2,224	171	23	545	90
WINN	2,779	301	67	516	48
CITY OF MONROE	9,325	1,215	124	2,033	352
CITY OF BOGALUSA	2,887	386	36	990	128
STATE TOTAL	708,238	72,546	8,578	149,614	15,446

TABLE 3: FY 2002-2003 MFP

LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	Economy-of-Scale Weighted Add-On Units	Total Weighted Add-On Students and/or Units	Total Weighted Membership and/or Units	Per Pupil Amount	TOTAL LEVEL 1 COSTS
	(6)	(7)	(8)	(9)	(10)
ACADIA	0	3,983	13,479	\$3,276	\$44,157,204
ALLEN	370	1,697	5,890	\$3,276	\$19,295,640
ASCENSION	0	5,127	20,312	\$3,276	\$66,542,112
ASSUMPTION	366	1,841	6,187	\$3,276	\$20,268,612
AVOYELLES	166	2,267	8,818	\$3,276	\$28,887,768
BEAUREGARD	232	2,022	8,084	\$3,276	\$26,483,184
BIENVILLE	330	1,226	3,676	\$3,276	\$12,042,576
BOSSIER	0	5,173	23,795	\$3,276	\$77,952,420
CADDO	0	14,764	58,491	\$3,276	\$191,616,516
CALCASIEU	0	10,474	41,997	\$3,276	\$137,582,172
CALDWELL	275	865	2,674	\$3,276	\$8,760,024
CAMERON	279	952	2,803	\$3,276	\$9,182,628
CATAHOULA	271	816	2,594	\$3,276	\$8,497,944
CLAIBORNE	345	1,510	4,204	\$3,276	\$13,772,304
CONCORDIA	375	1,564	5,290	\$3,276	\$17,330,040
DESOTO	343	2,164	7,004	\$3,276	\$22,945,104
EAST BATON ROUGE	0	14,977	65,780	\$3,276	\$215,495,280
EAST CARROLL	264	897	2,606	\$3,276	\$8,537,256
EAST FELICIANA	328	1,288	3,716	\$3,276	\$12,173,616
EVANGELINE	217	2,755	8,938	\$3,276	\$29,280,888
FRANKLIN	375	1,611	5,313	\$3,276	\$17,405,388
GRANT	374	1,651	5,223	\$3,276	\$17,110,548
IBERIA	0	5,581	19,623	\$3,276	\$64,284,948
IBERVILLE	357	2,140	6,707	\$3,276	\$21,972,132
JACKSON	329	1,066	3,499	\$3,276	\$11,462,724
JEFFERSON	0	19,952	69,883	\$3,276	\$228,936,708
JEFFERSON DAVIS	274	2,448	8,141	\$3,276	\$26,669,916
LAFAYETTE	0	8,732	37,665	\$3,276	\$123,390,540
LAFOURCHE	0	4,908	19,944	\$3,276	\$65,336,544
LASALLE	337	1,008	3,557	\$3,276	\$11,652,732
LINCOLN	166	2,199	8,749	\$3,276	\$28,661,724
LIVINGSTON	0	5,253	25,668	\$3,276	\$84,088,368
MADISON	319	1,100	3,402	\$3,276	\$11,144,952
MOREHOUSE	325	2,244	7,365	\$3,276	\$24,127,740
NATCHITOCHE	156	2,436	9,052	\$3,276	\$29,654,352
ORLEANS	0	23,563	91,651	\$3,276	\$300,248,676
OUACHITA	0	5,537	23,139	\$3,276	\$75,803,364
PLAQUEMINES	355	1,922	6,532	\$3,276	\$21,398,832
POINTE COUPEE	366	1,827	4,995	\$3,276	\$16,363,620
RAPIDES	0	7,874	30,276	\$3,276	\$99,184,176
RED RIVER	244	816	2,348	\$3,276	\$7,692,048
RICHLAND	374	1,648	5,167	\$3,276	\$16,927,092
SABINE	371	1,929	6,058	\$3,276	\$19,846,008
ST. BERNARD	0	2,988	11,371	\$3,276	\$37,251,396
ST. CHARLES	0	2,961	12,424	\$3,276	\$40,701,024
ST. HELENA	217	829	2,145	\$3,276	\$7,027,020
ST. JAMES	375	1,733	5,536	\$3,276	\$18,135,936
ST. JOHN THE BAPTIST	218	3,100	9,273	\$3,276	\$30,378,348
ST. LANDRY	0	6,125	21,456	\$3,276	\$70,289,856
ST. MARTIN	0	3,123	11,497	\$3,276	\$37,664,172
ST. MARY	0	3,856	14,037	\$3,276	\$45,985,212
ST. TAMMANY	0	12,437	46,388	\$3,276	\$151,967,088
TANGIPAHOA	0	6,339	23,995	\$3,276	\$78,607,620
TENSAS	162	647	1,569	\$3,276	\$5,140,044
TERREBONNE	0	7,337	26,611	\$3,276	\$87,177,636
UNION	372	1,503	4,932	\$3,276	\$16,157,232
VERMILION	0	3,145	11,855	\$3,276	\$38,836,980
VERNON	0	3,096	12,727	\$3,276	\$41,693,652
WASHINGTON	359	2,309	6,839	\$3,276	\$22,404,564
WEBSTER	0	2,440	9,956	\$3,276	\$32,615,856
WEST BATON ROUGE	373	1,573	5,083	\$3,276	\$16,651,908
WEST CARROLL	325	1,095	3,477	\$3,276	\$11,390,652
WEST FELICIANA	313	1,142	3,366	\$3,276	\$11,027,016
WINN	350	1,282	4,061	\$3,276	\$13,303,836
CITY OF MONROE	0	3,724	13,049	\$3,276	\$42,748,524
CITY OF BOGALUSA	355	1,895	4,782	\$3,276	\$15,665,832
STATE TOTAL	12,302	258,486	966,724	\$3,276	\$3,166,987,824

TABLE 3: FY 2002-2003 MFP

LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	Local Wealth Factor (LWF)	Weighted Proportion State Membership	Local Proration Factor	35%		STATE SHARE OF LEVEL 1	State Share Percent
				Local Share of Level 1	Local Share Percent		
	(11)	(12)	(13)	(14)	(15)	(16)	(17)
ACADIA	0.756429	0.013943	0.010547	\$11,690,633	26.48%	\$32,466,571	73.52%
ALLEN	0.535925	0.006093	0.003265	\$3,619,352	18.76%	\$15,676,288	81.24%
ASCENSION	1.207754	0.021011	0.025376	\$28,128,274	42.27%	\$38,413,838	57.73%
ASSUMPTION	0.579118	0.006400	0.003706	\$4,108,277	20.27%	\$16,160,335	79.73%
AVOYELLES	0.496616	0.009122	0.004530	\$5,021,148	17.38%	\$23,866,620	82.62%
BEAUREGARD	0.738598	0.008362	0.006176	\$6,846,138	25.85%	\$19,637,046	74.15%
BIENVILLE	1.067839	0.003803	0.004060	\$4,500,833	37.37%	\$7,541,743	62.63%
BOSSIER	0.942772	0.024614	0.023205	\$25,721,971	33.00%	\$52,230,449	67.00%
CADDO	0.894950	0.060504	0.054148	\$60,020,541	31.32%	\$131,595,975	68.68%
CALCASIEU	1.171680	0.043443	0.050901	\$56,420,786	41.01%	\$81,161,386	58.99%
CALDWELL	0.486155	0.002766	0.001345	\$1,490,549	17.02%	\$7,269,475	82.98%
CAMERON	1.238274	0.002899	0.003590	\$3,979,708	43.34%	\$5,202,920	56.66%
CATAHOULA	0.498267	0.002683	0.001337	\$1,481,981	17.44%	\$7,015,963	82.56%
CLAIBORNE	0.631969	0.004349	0.002748	\$3,046,286	22.12%	\$10,726,018	77.88%
CONCORDIA	0.696511	0.005472	0.003811	\$4,224,697	24.38%	\$13,105,343	75.62%
DESOTO	0.878122	0.007245	0.006362	\$7,052,009	30.73%	\$15,893,095	69.27%
EAST BATON ROUGE	1.545641	0.068044	0.105172	\$116,577,389	54.10%	\$98,917,891	45.90%
EAST CARROLL	0.434244	0.002696	0.001171	\$1,297,535	15.20%	\$7,239,721	84.80%
EAST FELICIANA	0.637534	0.003844	0.002451	\$2,716,379	22.31%	\$9,457,237	77.69%
EVANGELINE	0.490927	0.009246	0.004539	\$5,031,180	17.18%	\$24,249,708	82.82%
FRANKLIN	0.502402	0.005496	0.002761	\$3,060,574	17.58%	\$14,344,814	82.42%
GRANT	0.323275	0.005403	0.001747	\$1,935,989	11.31%	\$15,174,559	88.69%
IBERIA	0.746868	0.020298	0.015160	\$16,804,326	26.14%	\$47,480,622	73.86%
IBERVILLE	1.880323	0.006938	0.013045	\$14,460,140	65.81%	\$7,511,992	34.19%
JACKSON	0.803232	0.003619	0.002907	\$3,222,529	28.11%	\$8,240,195	71.89%
JEFFERSON	1.599881	0.072288	0.115653	\$128,194,997	56.00%	\$100,741,711	44.00%
JEFFERSON DAVIS	0.654697	0.008421	0.005513	\$6,111,249	22.91%	\$20,558,667	77.09%
LAFAYETTE	1.316044	0.038961	0.051275	\$56,835,566	46.06%	\$66,554,974	53.94%
LAFOURCHE	0.840093	0.020631	0.017332	\$19,211,072	29.40%	\$46,125,472	70.60%
LASALLE	0.596676	0.003679	0.002195	\$2,433,526	20.88%	\$9,219,206	79.12%
LINCOLN	0.976208	0.009050	0.008835	\$9,792,930	34.17%	\$18,868,794	65.83%
LIVINGSTON	0.418028	0.026552	0.011099	\$12,302,950	14.63%	\$71,785,418	85.37%
MADISON	0.562670	0.003519	0.001980	\$2,194,822	19.69%	\$8,950,130	80.31%
MOREHOUSE	0.716544	0.007619	0.005459	\$6,050,994	25.08%	\$18,076,746	74.92%
NATCHITOCHE	0.768721	0.009364	0.007198	\$7,978,570	26.91%	\$21,675,782	73.09%
ORLEANS	1.074458	0.094806	0.101865	\$112,911,603	37.61%	\$187,337,073	62.39%
OUACHITA	0.721887	0.023935	0.017279	\$19,152,524	25.27%	\$56,650,840	74.73%
PLAQUEMINES	2.351069	0.006757	0.015886	\$17,608,547	82.29%	\$3,790,285	17.71%
POINTE COUPEE	1.687850	0.005167	0.008721	\$9,666,755	59.07%	\$6,696,865	40.93%
RAPIDES	0.871081	0.031318	0.027281	\$30,239,098	30.49%	\$68,945,078	69.51%
RED RIVER	0.497187	0.002429	0.001208	\$1,338,537	17.40%	\$6,353,511	82.60%
RICHLAND	0.542272	0.005345	0.002898	\$3,212,686	18.98%	\$13,714,406	81.02%
SABINE	0.605533	0.006267	0.003795	\$4,206,086	21.19%	\$15,639,922	78.81%
ST. BERNARD	1.030669	0.011762	0.012123	\$13,437,854	36.07%	\$23,813,542	63.93%
ST. CHARLES	1.813241	0.012852	0.023303	\$25,830,255	63.46%	\$14,870,769	36.54%
ST. HELENA	0.517759	0.002219	0.001149	\$1,273,405	18.12%	\$5,753,615	81.88%
ST. JAMES	1.766566	0.005727	0.010116	\$11,213,425	61.83%	\$6,922,511	38.17%
ST. JOHN THE BAPTIST	0.954128	0.009592	0.009152	\$10,144,695	33.39%	\$20,233,653	66.61%
ST. LANDRY	0.603013	0.022195	0.013384	\$14,834,994	21.11%	\$55,454,862	78.89%
ST. MARTIN	0.542051	0.011893	0.006446	\$7,145,562	18.97%	\$30,518,610	81.03%
ST. MARY	0.875581	0.014520	0.012714	\$14,092,325	30.65%	\$31,892,887	69.35%
ST. TAMMANY	0.825332	0.047985	0.039603	\$43,898,165	28.89%	\$108,068,923	71.11%
TANGIPAHOA	0.637313	0.024821	0.015819	\$17,534,171	22.31%	\$61,073,449	77.69%
TENSAS	0.783760	0.001623	0.001272	\$1,409,998	27.43%	\$3,730,046	72.57%
TERREBONNE	0.895444	0.027527	0.024649	\$27,321,946	31.34%	\$59,855,690	68.66%
UNION	0.692803	0.005102	0.003535	\$3,917,824	24.25%	\$12,239,408	75.75%
VERMILION	0.875345	0.012263	0.010734	\$11,898,511	30.64%	\$26,938,469	69.36%
VERNON	0.434995	0.013165	0.005727	\$6,347,792	15.22%	\$35,345,860	84.78%
WASHINGTON	0.403252	0.007074	0.002853	\$3,162,141	14.11%	\$19,242,423	85.89%
WEBSTER	0.703794	0.010299	0.007248	\$8,034,192	24.63%	\$24,581,664	75.37%
WEST BATON ROUGE	1.415868	0.005258	0.007445	\$8,251,913	49.56%	\$8,399,995	50.44%
WEST CARROLL	0.489462	0.003597	0.001760	\$1,951,352	17.13%	\$9,439,300	82.87%
WEST FELICIANA	2.195282	0.003482	0.007644	\$8,472,582	76.83%	\$2,554,434	23.17%
WINN	0.657217	0.004201	0.002761	\$3,060,230	23.00%	\$10,243,606	77.00%
CITY OF MONROE	1.296659	0.013498	0.017503	\$19,400,583	45.38%	\$23,347,941	54.62%
CITY OF BOGALUSA	0.713365	0.004947	0.003529	\$3,911,406	24.97%	\$11,754,426	75.03%
STATE TOTAL	1.000000	1.000000	1.000000	\$1,108,447,057	35.00%	\$2,058,540,767	65.00%

TABLE 3: FY 2002-2003 MFP

LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	Sales and Property Tax Revenues (Including Debt) Plus Other Revenue	Local Revenue Over Level 1	Local Revenue Under Level 1	33%	ELIGIBLE LOCAL REVENUE LEVEL 2	40%
				Local Revenue Limit on Level 2 State Support		STATE AID LEVEL 2
				(18)		(19)
ACADIA	\$12,526,501	\$835,868	\$0	\$14,571,877	\$835,868	\$456,503
ALLEN	\$6,846,489	\$3,227,137	\$0	\$6,367,561	\$3,227,137	\$2,189,435
ASCENSION	\$53,771,073	\$25,642,799	\$0	\$21,958,897	\$21,958,897	\$6,046,331
ASSUMPTION	\$8,307,925	\$4,199,648	\$0	\$6,688,642	\$4,199,648	\$2,740,394
AVOUELLES	\$6,109,206	\$1,088,058	\$0	\$9,532,963	\$1,088,058	\$763,850
BEAUREGARD	\$12,657,405	\$5,811,267	\$0	\$8,739,451	\$5,811,267	\$3,235,954
BIENVILLE	\$7,551,338	\$3,050,505	\$0	\$3,974,050	\$3,050,505	\$1,096,037
BOSSIER	\$41,902,540	\$16,180,569	\$0	\$25,724,299	\$16,180,569	\$7,027,819
CADDO	\$123,026,667	\$63,006,126	\$0	\$63,233,450	\$63,006,126	\$29,173,711
CALCASIEU	\$96,257,950	\$39,837,164	\$0	\$45,402,117	\$39,837,164	\$11,831,330
CALDWELL	\$2,514,714	\$1,024,165	\$0	\$2,890,808	\$1,024,165	\$725,424
CAMERON	\$8,623,334	\$4,643,626	\$0	\$3,030,267	\$3,030,267	\$778,887
CATAHOULA	\$2,586,493	\$1,104,512	\$0	\$2,804,322	\$1,104,512	\$774,307
CLAIBORNE	\$5,043,059	\$1,996,773	\$0	\$4,544,860	\$1,996,773	\$1,239,633
CONCORDIA	\$7,225,562	\$3,000,865	\$0	\$5,718,913	\$3,000,865	\$1,746,784
DESOTO	\$16,323,241	\$9,271,232	\$0	\$7,571,884	\$7,571,884	\$3,582,462
EAST BATON ROUGE	\$209,136,068	\$92,558,679	\$0	\$71,113,442	\$71,113,442	\$5,163,946
EAST CARROLL	\$1,971,977	\$674,442	\$0	\$2,817,294	\$674,442	\$498,718
EAST FELICIANA	\$4,279,709	\$1,563,330	\$0	\$4,017,293	\$1,563,330	\$965,324
EVANGELINE	\$8,278,023	\$3,246,843	\$0	\$9,662,693	\$3,246,843	\$2,290,464
FRANKLIN	\$3,357,953	\$297,379	\$0	\$5,743,778	\$297,379	\$207,737
GRANT	\$2,942,903	\$1,006,914	\$0	\$5,646,481	\$1,006,914	\$811,608
IBERIA	\$28,913,928	\$12,109,602	\$0	\$21,214,033	\$12,109,602	\$6,683,039
IBERVILLE	\$23,782,089	\$9,321,949	\$0	\$7,250,804	\$7,250,804	\$0
JACKSON	\$6,825,621	\$3,603,092	\$0	\$3,782,699	\$3,603,092	\$1,866,621
JEFFERSON	\$171,655,681	\$43,460,684	\$0	\$75,549,114	\$43,460,684	\$1,741,539
JEFFERSON DAVIS	\$11,898,913	\$5,787,664	\$0	\$8,801,072	\$5,787,664	\$3,514,165
LAFAYETTE	\$86,495,735	\$29,660,169	\$0	\$40,718,878	\$29,660,169	\$6,239,723
LAFOURCHE	\$34,307,950	\$15,096,878	\$0	\$21,561,060	\$15,096,878	\$7,487,207
LASALLE	\$4,705,183	\$2,271,657	\$0	\$3,845,402	\$2,271,657	\$1,458,390
LINCOLN	\$19,285,374	\$9,492,444	\$0	\$9,458,369	\$9,458,369	\$3,918,370
LIVINGSTON	\$25,692,228	\$13,389,278	\$0	\$27,749,161	\$13,389,278	\$10,031,023
MADISON	\$1,952,526	\$0	(\$242,297)	\$3,677,834	\$0	\$0
MOREHOUSE	\$8,130,616	\$2,079,622	\$0	\$7,962,154	\$2,079,622	\$1,185,538
NATCHITOCHE	\$12,244,362	\$4,265,792	\$0	\$9,785,936	\$4,265,792	\$2,298,269
ORLEANS	\$186,272,700	\$73,361,097	\$0	\$99,082,063	\$73,361,097	\$26,067,050
OUACHITA	\$47,813,982	\$28,661,458	\$0	\$25,015,110	\$25,015,110	\$14,180,255
PLAQUEMINES	\$21,684,436	\$4,075,889	\$0	\$7,061,615	\$4,075,889	\$0
POINTE COUPEE	\$9,461,851	\$0	(\$204,904)	\$5,399,995	\$0	\$0
RAPIDES	\$52,650,638	\$22,411,540	\$0	\$32,730,778	\$22,411,540	\$10,698,181
RED RIVER	\$3,376,446	\$2,037,909	\$0	\$2,538,376	\$2,037,909	\$1,429,976
RICHLAND	\$5,337,107	\$2,124,421	\$0	\$5,585,940	\$2,124,421	\$1,433,213
SABINE	\$6,916,319	\$2,710,233	\$0	\$6,549,183	\$2,710,233	\$1,725,552
ST. BERNARD	\$25,142,251	\$11,704,397	\$0	\$12,292,961	\$11,704,397	\$4,466,383
ST. CHARLES	\$60,139,246	\$34,308,991	\$0	\$13,431,338	\$13,431,338	\$0
ST. HELENA	\$1,475,395	\$201,990	\$0	\$2,318,917	\$201,990	\$139,241
ST. JAMES	\$19,459,130	\$8,245,705	\$0	\$5,984,859	\$5,984,859	\$0
ST. JOHN THE BAPTIST	\$19,733,180	\$9,588,485	\$0	\$10,024,855	\$9,588,485	\$4,099,300
ST. LANDRY	\$23,141,516	\$8,306,522	\$0	\$23,195,652	\$8,306,522	\$5,301,158
ST. MARTIN	\$12,760,493	\$5,614,931	\$0	\$12,429,177	\$5,614,931	\$3,788,785
ST. MARY	\$22,865,720	\$8,773,395	\$0	\$15,175,120	\$8,773,395	\$4,164,303
ST. TAMMANY	\$102,060,054	\$58,161,889	\$0	\$50,149,139	\$50,149,139	\$25,315,318
TANGIPAHOA	\$25,697,719	\$8,163,548	\$0	\$25,940,515	\$8,163,548	\$5,041,908
TENSAS	\$1,829,727	\$419,729	\$0	\$1,696,215	\$419,729	\$222,349
TERREBONNE	\$37,460,954	\$10,139,008	\$0	\$28,768,620	\$10,139,008	\$4,691,659
UNION	\$4,974,366	\$1,056,542	\$0	\$5,331,887	\$1,056,542	\$617,357
VERMILION	\$14,895,201	\$2,996,690	\$0	\$12,816,203	\$2,996,690	\$1,422,808
VERNON	\$11,022,624	\$4,674,832	\$0	\$13,758,905	\$4,674,832	\$3,454,714
WASHINGTON	\$5,185,829	\$2,023,688	\$0	\$7,393,506	\$2,023,688	\$1,534,055
WEBSTER	\$13,939,755	\$5,905,563	\$0	\$10,763,232	\$5,905,563	\$3,411,784
WEST BATON ROUGE	\$12,145,304	\$3,893,391	\$0	\$5,495,130	\$3,893,391	\$585,875
WEST CARROLL	\$1,967,897	\$16,545	\$0	\$3,758,915	\$16,545	\$11,686
WEST FELICIANA	\$9,166,143	\$693,561	\$0	\$3,638,915	\$693,561	\$0
WINN	\$5,816,974	\$2,756,744	\$0	\$4,390,266	\$2,756,744	\$1,669,676
CITY OF MONROE	\$33,300,815	\$13,900,232	\$0	\$14,107,013	\$13,900,232	\$3,085,916
CITY OF BOGALUSA	\$5,111,109	\$1,199,703	\$0	\$5,169,725	\$1,199,703	\$686,207
STATE TOTAL	\$1,879,935,205	\$771,935,349	(\$447,201)	\$1,045,105,983	\$706,590,688	\$259,015,251

TABLE 3: FY 2002-2003 MFP

LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	Percent State
	(24)
ACADIA	54.61%
ALLEN	67.84%
ASCENSION	27.53%
ASSUMPTION	65.25%
AVOYELLES	70.20%
BEAUREGARD	55.68%
BIENVILLE	35.93%
BOSSIER	43.43%
CADDO	46.30%
CALCASIEU	29.70%
CALDWELL	70.83%
CAMERON	25.70%
CATAHOULA	70.10%
CLAIBORNE	62.08%
CONCORDIA	58.21%
DESOTO	47.31%
EAST BATON ROUGE	7.26%
EAST CARROLL	73.95%
EAST FELICIANA	61.75%
EVANGELINE	70.54%
FRANKLIN	69.86%
GRANT	80.60%
IBERIA	55.19%
IBERVILLE	0.00%
JACKSON	51.81%
JEFFERSON	4.01%
JEFFERSON DAVIS	60.72%
LAFAYETTE	21.04%
LAFOURCHE	49.59%
LASALLE	64.20%
LINCOLN	41.43%
LIVINGSTON	74.92%
MADISON	0.00%
MOREHOUSE	57.01%
NATCHITOCHE	53.88%
ORLEANS	35.53%
OUACHITA	56.69%
PLAQUEMINES	0.00%
POINTE COUPEE	0.00%
RAPIDES	47.74%
RED RIVER	70.17%
RICHLAND	67.46%
SABINE	63.67%
ST. BERNARD	38.16%
ST. CHARLES	0.00%
ST. HELENA	68.93%
ST. JAMES	0.00%
ST. JOHN THE BAPTIST	42.75%
ST. LANDRY	63.82%
ST. MARTIN	67.48%
ST. MARY	47.47%
ST. TAMMANY	50.48%
TANGIPAHOA	61.76%
TENSAS	52.97%
TERREBONNE	46.27%
UNION	58.43%
VERMILION	47.48%
VERNON	73.90%
WASHINGTON	75.80%
WEBSTER	57.77%
WEST BATON ROUGE	15.05%
WEST CARROLL	70.63%
WEST FELICIANA	0.00%
WINN	60.57%
CITY OF MONROE	22.20%
CITY OF BOGALUSA	57.20%
STATE TOTAL	36.66%

TABLE 3: FY 2002-2003 MFP

LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

	40%						
School System	Level 2 State Liability	State and Local Participation in Level 2	2002-2003 Levels 1 and 2 STATE SHARE OF COST	Per Pupil	2002-2003 Level 3 STATE SHARE OF COST	Per Pupil	2002-2003 STATE SHARE OF COST (LEVELS 1, 2, & 3)
	(25)	(26)	(27)	(28)	(29)	(30)	(31)
ACADIA	\$7,501,820	\$1,292,371	\$32,923,074	\$3,467	\$1,661,989	\$175	\$34,585,063
ALLEN	\$2,130,604	\$5,416,572	\$17,865,723	\$4,261	\$545,090	\$130	\$18,410,813
ASCENSION	\$0	\$28,005,228	\$44,460,169	\$2,928	\$15,051	\$1	\$44,475,220
ASSUMPTION	\$1,624,142	\$6,940,042	\$18,900,729	\$4,349	\$168,534	\$39	\$19,069,263
AVOUELLES	\$5,928,581	\$1,851,908	\$24,630,470	\$3,760	\$812,324	\$124	\$25,442,794
BEAUREGARD	\$1,630,535	\$9,047,221	\$22,873,000	\$3,773	\$212,170	\$35	\$23,085,170
BIENVILLE	\$331,827	\$4,146,542	\$8,637,780	\$3,526	\$83,300	\$34	\$8,721,080
BOSSIER	\$4,145,194	\$23,208,388	\$59,258,268	\$3,182	\$2,730,292	\$147	\$61,988,560
CADDO	\$105,257	\$92,179,837	\$160,769,686	\$3,677	\$2,789,182	\$64	\$163,558,868
CALCASIEU	\$1,652,748	\$51,668,494	\$92,992,716	\$2,950	\$1,162,931	\$37	\$94,155,647
CALDWELL	\$1,322,156	\$1,749,589	\$7,994,899	\$4,420	\$63,315	\$35	\$8,058,214
CAMERON	\$0	\$3,809,154	\$5,981,807	\$3,232	\$389,196	\$210	\$6,371,003
CATAHOULA	\$1,191,635	\$1,878,819	\$7,790,270	\$4,381	\$128,016	\$72	\$7,918,286
CLAIBORNE	\$1,581,901	\$3,236,406	\$11,965,651	\$4,442	\$301,728	\$112	\$12,267,379
CONCORDIA	\$1,582,158	\$4,747,649	\$14,852,127	\$3,986	\$272,439	\$73	\$15,124,566
DESOTO	\$0	\$11,154,346	\$19,475,557	\$4,024	\$45,153	\$9	\$19,520,710
EAST BATON ROUGE	\$0	\$76,277,388	\$104,081,837	\$2,049	\$37,308,205	\$734	\$141,390,042
EAST CARROLL	\$1,584,540	\$1,173,160	\$7,738,439	\$4,528	\$133,302	\$78	\$7,871,741
EAST FELICIANA	\$1,515,273	\$2,528,654	\$10,422,561	\$4,293	\$428,294	\$176	\$10,850,855
EVANGELINE	\$4,526,020	\$5,537,307	\$26,540,172	\$4,292	\$185,490	\$30	\$26,725,662
FRANKLIN	\$3,804,630	\$505,116	\$14,552,551	\$3,931	\$314,670	\$85	\$14,867,221
GRANT	\$3,739,653	\$1,818,522	\$15,986,167	\$4,475	\$0	\$0	\$15,986,167
IBERIA	\$5,024,547	\$18,792,641	\$54,163,661	\$3,857	\$899,697	\$64	\$55,063,358
IBERVILLE	\$0	\$7,250,804	\$7,511,992	\$1,645	\$3,457,219	\$757	\$10,969,211
JACKSON	\$93,047	\$5,469,713	\$10,106,816	\$4,154	\$30,102	\$12	\$10,136,918
JEFFERSON	\$1,285,834	\$45,202,223	\$102,483,250	\$2,053	\$31,951,062	\$640	\$134,434,312
JEFFERSON DAVIS	\$1,829,687	\$9,301,829	\$24,072,832	\$4,229	\$487,179	\$86	\$24,560,011
LAFAYETTE	\$2,326,462	\$35,899,892	\$72,794,697	\$2,516	\$4,604,002	\$159	\$77,398,699
LAFOURCHE	\$3,205,873	\$22,584,085	\$53,612,679	\$3,566	\$1,895,173	\$126	\$55,507,852
LASALLE	\$1,010,335	\$3,730,047	\$10,677,596	\$4,189	\$237,057	\$93	\$10,914,653
LINCOLN	\$0	\$13,376,739	\$22,787,164	\$3,479	\$60,204	\$9	\$22,847,368
LIVINGSTON	\$10,758,184	\$23,420,301	\$81,816,441	\$4,008	\$90,306	\$4	\$81,906,747
MADISON	\$2,436,190	\$0	\$8,950,130	\$3,888	\$384,434	\$167	\$9,334,564
MOREHOUSE	\$3,353,478	\$3,265,160	\$19,262,284	\$3,761	\$430,164	\$84	\$19,692,448
NATCHITOCHE	\$2,974,073	\$6,564,061	\$23,974,051	\$3,624	\$416,808	\$63	\$24,390,859
ORLEANS	\$9,139,309	\$99,428,147	\$213,404,123	\$3,134	\$10,595,927	\$156	\$224,000,050
OUACHITA	\$0	\$39,195,365	\$70,831,095	\$4,024	\$105,357	\$6	\$70,936,452
PLAQUEMINES	\$0	\$4,075,889	\$3,790,285	\$822	\$7,301,293	\$1,584	\$11,091,578
POINTE COUPEE	\$0	\$0	\$6,696,865	\$2,114	\$814,188	\$257	\$7,511,053
RAPIDES	\$4,925,904	\$33,109,721	\$79,643,259	\$3,555	\$3,719,081	\$166	\$83,362,340
RED RIVER	\$351,172	\$3,467,885	\$7,783,487	\$5,081	\$312,528	\$204	\$8,096,015
RICHLAND	\$2,335,268	\$3,557,634	\$15,147,619	\$4,305	\$54,735	\$16	\$15,202,354
SABINE	\$2,444,183	\$4,435,785	\$17,365,474	\$4,206	\$0	\$0	\$17,365,474
ST. BERNARD	\$224,595	\$16,170,780	\$28,279,925	\$3,373	\$0	\$0	\$28,279,925
ST. CHARLES	\$0	\$13,431,338	\$14,870,769	\$1,571	\$9,557,630	\$1,010	\$24,428,399
ST. HELENA	\$1,459,291	\$341,231	\$5,892,856	\$4,478	\$222,404	\$169	\$6,115,260
ST. JAMES	\$0	\$5,984,859	\$6,922,511	\$1,820	\$2,612,500	\$687	\$9,535,011
ST. JOHN THE BAPTIST	\$186,559	\$13,687,785	\$24,332,953	\$3,942	\$1,235,016	\$200	\$25,567,969
ST. LANDRY	\$9,502,128	\$13,607,680	\$60,756,020	\$3,963	\$301,021	\$20	\$61,057,041
ST. MARTIN	\$4,598,046	\$9,403,716	\$34,307,395	\$4,097	\$604,293	\$72	\$34,911,688
ST. MARY	\$3,038,587	\$12,937,698	\$36,057,190	\$3,542	\$386,878	\$38	\$36,444,068
ST. TAMMANY	\$0	\$75,464,457	\$133,384,241	\$3,929	\$346,863	\$10	\$133,731,104
TANGIPAHOA	\$10,979,274	\$13,205,456	\$66,115,357	\$3,745	\$2,204,395	\$125	\$68,319,752
TENSAS	\$676,211	\$642,078	\$3,952,395	\$4,287	\$173,934	\$189	\$4,126,329
TERREBONNE	\$8,620,545	\$14,830,667	\$64,547,349	\$3,349	\$2,906,151	\$151	\$67,453,500
UNION	\$2,498,163	\$1,673,899	\$12,856,765	\$3,749	\$0	\$0	\$12,856,765
VERMILION	\$4,662,239	\$4,419,498	\$28,361,277	\$3,256	\$1,411,020	\$162	\$29,772,297
VERNON	\$6,713,156	\$8,129,546	\$38,800,574	\$4,029	\$1,576,482	\$164	\$40,377,056
WASHINGTON	\$4,070,585	\$3,557,743	\$20,776,478	\$4,586	\$602,490	\$133	\$21,378,968
WEBSTER	\$2,806,392	\$9,317,347	\$27,993,448	\$3,725	\$90,192	\$12	\$28,083,640
WEST BATON ROUGE	\$241,029	\$4,479,266	\$8,985,870	\$2,560	\$582,660	\$166	\$9,568,530
WEST CARROLL	\$2,643,322	\$28,231	\$9,450,986	\$3,968	\$23,820	\$10	\$9,474,806
WEST FELICIANA	\$0	\$693,561	\$2,554,434	\$1,149	\$5,908,357	\$2,657	\$8,462,791
WINN	\$989,376	\$4,426,420	\$11,913,282	\$4,287	\$155,624	\$56	\$12,068,906
CITY OF MONROE	\$45,906	\$16,986,148	\$26,433,857	\$2,835	\$1,510,650	\$162	\$27,944,507
CITY OF BOGALUSA	\$2,270,777	\$1,885,910	\$12,440,633	\$4,309	\$0	\$0	\$12,440,633
STATE TOTAL	\$165,618,401	\$965,605,939	\$2,317,556,018	\$3,272	\$150,009,567	\$212	\$2,467,565,585

TABLE 3: FY 2002-2003 MFP

LEVEL 1 BASE PER PUPIL AND LEVEL 2 LOCAL INCENTIVE

School System	TOTAL STATE SUBSEQUENT YEAR CHANGE - CASH BASIS	2002-2003 Per Pupil State Share (Levels 1, 2, & 3)	Rank	State Funds as Percent of Total State & Local	Rank	LEVELS 1 and 2 LOCAL SHARE OF COST	Local Per Pupil (Levels 1 and 2)	Rank	Local Revenue as Percent of Total State & Local
	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
ACADIA	(\$466,606)	\$3,642	45	73.41%	15	\$12,526,501	\$1,319	56	
ALLEN	\$968,861	\$4,391	11	72.89%	17	\$6,846,489	\$1,633	46	27.11%
ASCENSION	\$3,177,139	\$2,929	57	47.03%	57	\$50,087,171	\$3,298	11	52.97%
ASSUMPTION	\$106,766	\$4,388	12	69.65%	28	\$8,307,925	\$1,912	37	30.35%
AVOYELLES	\$534,537	\$3,884	34	80.64%	5	\$6,109,206	\$933	63	19.36%
BEAUREGARD	\$1,268,941	\$3,808	37	64.59%	37	\$12,657,405	\$2,088	32	35.41%
BIENVILLE	\$507,230	\$3,560	47	53.59%	51	\$7,551,338	\$3,082	13	46.41%
BOSSIER	\$2,552,231	\$3,329	53	59.67%	44	\$41,902,540	\$2,250	27	40.33%
CADDO	\$6,513,538	\$3,740	40	57.07%	47	\$123,026,667	\$2,814	20	42.93%
CALCASIEU	\$3,510,660	\$2,987	56	49.45%	53	\$96,257,950	\$3,054	14	50.55%
CALDWELL	\$294,179	\$4,455	9	76.22%	11	\$2,514,714	\$1,390	54	23.78%
CAMERON	\$82,002	\$3,442	50	47.61%	55	\$7,009,975	\$3,787	6	52.39%
CATAHOULA	\$81,644	\$4,453	10	75.38%	13	\$2,586,493	\$1,455	52	24.62%
CLAIBORNE	\$923,162	\$4,554	5	70.87%	24	\$5,043,059	\$1,872	38	29.13%
CONCORDIA	\$1,100,888	\$4,059	24	67.67%	30	\$7,225,562	\$1,939	36	32.33%
DESOTO	\$1,282,179	\$4,033	26	57.17%	46	\$14,623,893	\$3,021	16	42.83%
EAST BATON ROUGE	\$759,513	\$2,783	58	42.97%	62	\$187,690,831	\$3,694	7	57.03%
EAST CARROLL	\$259,893	\$4,606	4	79.97%	8	\$1,971,977	\$1,154	58	20.03%
EAST FELICIANA	\$366,780	\$4,469	8	71.71%	21	\$4,279,709	\$1,763	43	28.29%
EVANGELINE	\$4,266,283	\$4,322	14	76.35%	10	\$8,278,023	\$1,339	55	23.65%
FRANKLIN	\$411,402	\$4,016	28	81.58%	3	\$3,357,953	\$907	64	18.42%
GRANT	\$705,483	\$4,475	6	84.45%	1	\$2,942,903	\$824	66	15.55%
IBERIA	\$408,280	\$3,921	33	65.57%	36	\$28,913,928	\$2,059	33	34.43%
IBERVILLE	(\$2,260,158)	\$2,402	65	33.57%	66	\$21,710,944	\$4,754	1	66.43%
JACKSON	(\$166,470)	\$4,166	22	59.76%	43	\$6,825,621	\$2,805	21	40.24%
JEFFERSON	\$5,561,632	\$2,692	60	43.92%	60	\$171,655,681	\$3,438	10	56.08%
JEFFERSON DAVIS	\$1,549,547	\$4,314	16	67.36%	32	\$11,898,913	\$2,090	31	32.64%
LAFAYETTE	\$4,078,222	\$2,675	61	47.22%	56	\$86,495,735	\$2,990	18	52.78%
LAFOURCHE	\$1,090,087	\$3,692	43	61.80%	39	\$34,307,950	\$2,282	26	38.20%
LASALLE	\$680,456	\$4,282	18	69.88%	27	\$4,705,183	\$1,846	41	30.12%
LINCOLN	\$1,578,324	\$3,488	49	54.27%	50	\$19,251,299	\$2,939	19	45.73%
LIVINGSTON	\$5,345,976	\$4,012	29	76.12%	12	\$25,692,228	\$1,259	57	23.88%
MADISON	(\$10,048)	\$4,055	25	80.96%	4	\$2,194,822	\$953	62	19.04%
MOREHOUSE	\$320,566	\$3,845	36	70.78%	25	\$8,130,616	\$1,588	47	29.22%
NATCHITOCHE	\$282,745	\$3,687	44	66.58%	35	\$12,244,362	\$1,851	40	33.42%
ORLEANS	\$1,658,511	\$3,290	54	54.60%	49	\$186,272,700	\$2,736	23	45.40%
OUACHITA	\$2,219,825	\$4,030	27	61.63%	40	\$44,167,634	\$2,509	24	38.37%
PLAQUEMINES	\$414,873	\$2,406	64	33.84%	65	\$21,684,436	\$4,704	2	66.16%
POINTE COUPEE	(\$1,591,476)	\$2,371	66	43.73%	61	\$9,666,755	\$3,051	15	56.27%
RAPIDES	\$3,781,929	\$3,721	42	61.29%	42	\$52,650,638	\$2,350	25	38.71%
RED RIVER	(\$480,264)	\$5,285	1	70.57%	26	\$3,376,446	\$2,204	29	29.43%
RICHLAND	\$230,367	\$4,320	15	74.02%	14	\$5,337,107	\$1,517	49	25.98%
SABINE	\$1,197,650	\$4,206	19	71.52%	22	\$6,916,319	\$1,675	45	28.48%
ST. BERNARD	\$1,880,552	\$3,373	52	52.94%	52	\$25,142,251	\$2,999	17	47.06%
ST. CHARLES	\$765,724	\$2,581	62	38.36%	63	\$39,261,593	\$4,149	4	61.64%
ST. HELENA	\$169,155	\$4,647	3	80.56%	6	\$1,475,395	\$1,121	61	19.44%
ST. JAMES	(\$314,096)	\$2,507	63	35.67%	64	\$17,198,284	\$4,522	3	64.33%
ST. JOHN THE BAPTIST	\$1,825,433	\$4,142	23	56.44%	48	\$19,733,180	\$3,197	12	43.56%
ST. LANDRY	\$2,119,219	\$3,983	30	72.52%	19	\$23,141,516	\$1,509	50	27.48%
ST. MARTIN	\$1,350,957	\$4,169	21	73.23%	16	\$12,760,493	\$1,524	48	26.77%
ST. MARY	\$903,355	\$3,580	46	61.45%	41	\$22,865,720	\$2,246	28	38.55%
ST. TAMMANY	\$9,293,274	\$3,939	32	58.71%	45	\$94,047,304	\$2,770	22	41.29%
TANGIPAHOA	\$1,825,580	\$3,869	35	72.67%	18	\$25,697,719	\$1,455	51	27.33%
TENSAS	(\$122,563)	\$4,475	6	69.28%	29	\$1,829,727	\$1,985	34	30.72%
TERREBONNE	\$260,866	\$3,500	48	64.29%	38	\$37,460,954	\$1,944	35	35.71%
UNION	\$803,188	\$3,749	39	72.10%	20	\$4,974,366	\$1,451	53	27.90%
VERMILION	\$1,610,799	\$3,418	51	66.65%	34	\$14,895,201	\$1,710	44	33.35%
VERNON	\$569,846	\$4,192	20	78.56%	9	\$11,022,624	\$1,144	60	21.44%
WASHINGTON	\$820,672	\$4,719	2	80.48%	7	\$5,185,829	\$1,145	59	19.52%
WEBSTER	\$1,510,823	\$3,737	41	66.83%	33	\$13,939,755	\$1,855	39	33.17%
WEST BATON ROUGE	\$571,147	\$2,726	59	44.07%	59	\$12,145,304	\$3,460	9	55.93%
WEST CARROLL	(\$132,451)	\$3,978	31	82.80%	2	\$1,967,897	\$826	65	17.20%
WEST FELICIANA	\$1,362,104	\$3,805	38	48.01%	54	\$9,166,143	\$4,121	5	51.99%
WINN	\$410,661	\$4,343	13	67.48%	31	\$5,816,974	\$2,093	30	32.52%
CITY OF MONROE	\$781,226	\$2,997	55	45.63%	58	\$33,300,815	\$3,571	8	54.37%
CITY OF BOGALUSA	(\$234,796)	\$4,309	17	70.88%	23	\$5,111,109	\$1,770	42	29.12%
STATE TOTAL	\$83,127,954	\$3,484		57.62%		\$1,815,037,745	\$2,563		42.38%

Table 4: FY 2002-03 MFP

Level 3 UNEQUALIZED FUNDING

LEVEL 1 & 2 STATE INCREASES AND ADJUSTMENTS									
SCHOOL DISTRICTS	2002-2003 Levels 1 and 2 STATE SHARE OF COST	2002-2003 Levels 1 and 2 STATE SHARE per October 1 Membership	Rank	2001-02 Adjusted Budget Letter Level 1 & 2	Change in MFP Distribution between 2001-2002 and 2002-2003	Increases in MFP Funding for 2002-2003	Per Pupil	Decreases in MFP Funding for 2002-2003	No. of Districts
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Acadia	\$32,923,074	\$3,467	47	\$33,360,169	(\$437,095)	\$0	\$0	(\$437,095)	1
Allen	\$17,865,723	\$4,261	16	\$16,916,477	\$949,246	\$949,246	\$226	\$0	-
Ascension	\$44,460,169	\$2,928	55	\$41,811,673	\$2,648,496	\$2,648,496	\$174	\$0	-
Assumption	\$18,900,729	\$4,349	9	\$18,829,992	\$70,737	\$70,737	\$16	\$0	-
Avoyelles	\$24,630,470	\$3,760	36	\$24,117,223	\$513,247	\$513,247	\$78	\$0	-
Beauregard	\$22,873,000	\$3,773	34	\$21,670,437	\$1,202,563	\$1,202,563	\$198	\$0	-
Bienville	\$8,637,780	\$3,526	45	\$8,177,723	\$460,057	\$460,057	\$188	\$0	-
Bossier	\$59,258,268	\$3,182	52	\$56,738,201	\$2,520,067	\$2,520,067	\$135	\$0	-
Caddo	\$160,769,686	\$3,677	40	\$152,993,464	\$7,776,222	\$7,776,222	\$178	\$0	-
Calcasieu	\$92,992,716	\$2,950	54	\$89,159,643	\$3,833,073	\$3,833,073	\$122	\$0	-
Caldwell	\$7,994,899	\$4,420	7	\$7,670,766	\$324,133	\$324,133	\$179	\$0	-
Cameron	\$5,981,807	\$3,232	51	\$5,891,627	\$90,180	\$90,180	\$49	\$0	-
Catahoula	\$7,790,270	\$4,381	8	\$7,722,825	\$67,445	\$67,445	\$38	\$0	-
Claiborne	\$11,965,651	\$4,442	6	\$11,046,294	\$919,357	\$919,357	\$341	\$0	-
Concordia	\$14,852,127	\$3,986	26	\$15,386,174	(\$534,047)	\$0	\$0	(\$534,047)	1
DeSoto	\$19,475,557	\$4,024	24	\$18,470,566	\$1,004,991	\$1,004,991	\$208	\$0	-
East Baton Rouge	\$104,081,837	\$2,049	61	\$102,570,508	\$1,511,329	\$1,511,329	\$30	\$0	-
East Carroll	\$7,738,439	\$4,528	3	\$7,481,658	\$256,781	\$256,781	\$150	\$0	-
East Feliciana	\$10,422,561	\$4,293	12	\$10,054,165	\$368,396	\$368,396	\$152	\$0	-
Evangeline	\$26,540,172	\$4,292	13	\$23,520,864	\$3,019,308	\$3,019,308	\$488	\$0	-
Franklin	\$14,552,551	\$3,931	30	\$14,150,088	\$402,463	\$402,463	\$109	\$0	-
Grant	\$15,986,167	\$4,475	5	\$15,606,710	\$379,457	\$379,457	\$106	\$0	-
Iberia	\$54,163,661	\$3,857	33	\$53,886,085	\$277,576	\$277,576	\$20	\$0	-
Iberville	\$7,511,992	\$1,645	63	\$9,604,191	(\$2,092,199)	\$0	\$0	(\$2,092,199)	1
Jackson	\$10,106,816	\$4,154	20	\$10,517,223	(\$410,407)	\$0	\$0	(\$410,407)	1
Jefferson	\$102,483,250	\$2,053	60	\$94,767,001	\$7,716,249	\$7,716,249	\$155	\$0	-
Jefferson Davis	\$24,072,832	\$4,229	17	\$22,605,241	\$1,467,591	\$1,467,591	\$258	\$0	-
Lafayette	\$72,794,697	\$2,516	58	\$68,943,893	\$3,850,804	\$3,850,804	\$133	\$0	-
Lafourche	\$53,612,679	\$3,566	42	\$52,822,713	\$789,966	\$789,966	\$53	\$0	-
LaSalle	\$10,677,596	\$4,189	19	\$10,077,194	\$600,402	\$600,402	\$236	\$0	-
Lincoln	\$22,787,164	\$3,479	46	\$22,713,703	\$73,461	\$73,461	\$11	\$0	-
Livingston	\$81,816,441	\$4,008	25	\$77,720,930	\$4,095,511	\$4,095,511	\$201	\$0	-
Madison	\$8,950,130	\$3,888	32	\$8,948,626	\$1,504	\$1,504	\$1	\$0	-
Morehouse	\$19,262,284	\$3,761	35	\$18,881,753	\$380,531	\$380,531	\$74	\$0	-
Natchitoches	\$23,974,051	\$3,624	41	\$23,716,495	\$257,556	\$257,556	\$39	\$0	-
Orleans	\$213,404,123	\$3,134	53	\$211,195,928	\$2,208,195	\$2,208,195	\$32	\$0	-
Ouachita	\$70,831,095	\$4,024	23	\$68,933,264	\$1,897,831	\$1,897,831	\$108	\$0	-
Plaquemines	\$3,790,285	\$822	66	\$3,262,308	\$527,977	\$527,977	\$115	\$0	-
Pointe Coupee	\$6,696,865	\$2,114	59	\$8,264,527	(\$1,567,662)	\$0	\$0	(\$1,567,662)	1
Rapides	\$79,643,259	\$3,555	43	\$75,823,585	\$3,819,674	\$3,819,674	\$171	\$0	-
Red River	\$7,783,487	\$5,081	1	\$8,241,922	(\$458,435)	\$0	\$0	(\$458,435)	1
Richland	\$15,147,619	\$4,305	11	\$14,962,907	\$184,712	\$184,712	\$52	\$0	-
Sabine	\$17,365,474	\$4,206	18	\$17,012,395	\$353,079	\$353,079	\$86	\$0	-
St. Bernard	\$28,279,925	\$3,373	48	\$28,376,985	(\$97,060)	\$0	\$0	(\$97,060)	1
St. Charles	\$14,870,769	\$1,571	64	\$14,088,540	\$782,229	\$782,229	\$83	\$0	-
St. Helena	\$5,892,856	\$4,478	4	\$5,717,975	\$174,881	\$174,881	\$133	\$0	-
St. James	\$6,922,511	\$1,820	62	\$7,254,084	(\$331,573)	\$0	\$0	(\$331,573)	1
St. John the Baptist	\$24,332,953	\$3,942	29	\$22,515,238	\$1,817,715	\$1,817,715	\$294	\$0	-
St. Landry	\$60,756,020	\$3,963	28	\$58,536,724	\$2,219,296	\$2,219,296	\$145	\$0	-
St. Martin	\$34,307,395	\$4,097	21	\$32,981,710	\$1,325,685	\$1,325,685	\$158	\$0	-
St. Mary	\$36,057,190	\$3,542	44	\$35,222,181	\$835,009	\$835,009	\$82	\$0	-
St. Tammany	\$133,384,241	\$3,929	31	\$124,001,470	\$9,382,771	\$9,382,771	\$276	\$0	-
Tangipahoa	\$66,115,357	\$3,745	38	\$64,161,099	\$1,954,258	\$1,954,258	\$111	\$0	-
Tensas	\$3,952,395	\$4,287	15	\$4,074,281	(\$121,886)	\$0	\$0	(\$121,886)	1
Terrebonne	\$64,547,349	\$3,349	49	\$64,281,178	\$266,171	\$266,171	\$14	\$0	-
Union	\$12,856,765	\$3,749	37	\$12,375,431	\$481,334	\$481,334	\$140	\$0	-
Vermilion	\$28,361,277	\$3,256	50	\$26,756,259	\$1,605,018	\$1,605,018	\$184	\$0	-
Vernon	\$38,800,574	\$4,029	22	\$38,183,807	\$616,767	\$616,767	\$64	\$0	-
Washington	\$20,776,478	\$4,586	2	\$19,990,759	\$785,719	\$785,719	\$173	\$0	-
Webster	\$27,993,448	\$3,725	39	\$26,417,984	\$1,575,464	\$1,575,464	\$210	\$0	-
West Baton Rouge	\$8,985,870	\$2,560	57	\$8,391,488	\$594,382	\$594,382	\$169	\$0	-
West Carroll	\$9,450,986	\$3,968	27	\$9,588,317	(\$137,331)	\$0	\$0	(\$137,331)	1
West Feliciana	\$2,554,434	\$1,149	65	\$1,437,889	\$1,116,545	\$1,116,545	\$502	\$0	-
Winn	\$11,913,282	\$4,287	14	\$11,526,879	\$386,403	\$386,403	\$139	\$0	-
City of Monroe	\$26,433,857	\$2,835	56	\$25,618,587	\$815,270	\$815,270	\$87	\$0	-
City of Bogalusa	\$12,440,633	\$4,309	10	\$12,678,246	(\$237,613)	\$0	\$0	(\$237,613)	1
STATE TOTALS	\$2,317,556,018	\$3,272		\$2,240,426,242	\$77,129,776	\$83,555,084	\$118	(\$6,425,308)	11

Table 4: FY 2002-03 MFP

Level 3 UNEQUALIZED FUNDING

	2002-03 Pay Raise Requirement			2001- 02 Pay Raise Continuation			
SCHOOL DISTRICTS	Adjustment for Increased Students - Amount Subtracted From 2002-2003 MPF Increase	Increased MFP Funding (L1&2) After Adjustment for Student Increases	50% Distribution Amount for Certificated Pay Increase Exclusive of Retirement Contribution	2001-02 Minimum Pay Enhancement Supplement	Oct 1, 2001 Membership	Minimum Pay Supplement Per Pupil Amount	2001-02 Minimum Pay Continuation Supplement
	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Acadia	\$0	\$0	\$0	\$1,493,479	9,585	\$156	\$1,481,376
Allen	(\$187,477)	\$761,769	\$336,768	\$539,197	4,152	\$130	\$545,090
Ascension	(\$708,552)	\$1,939,944	\$857,623	\$0	14,959	\$0	\$0
Assumption	\$0	\$70,737	\$31,272	\$80,432	4,410	\$18	\$78,228
Avoyelles	\$0	\$513,247	\$226,900	\$821,031	6,624	\$124	\$812,324
Beauregard	(\$203,752)	\$998,811	\$441,561	\$212,629	6,009	\$35	\$212,170
Bienville	\$0	\$460,057	\$203,385	\$85,526	2,492	\$34	\$83,300
Bossier	(\$407,316)	\$2,112,751	\$934,019	\$2,680,891	18,497	\$145	\$2,700,190
Caddo	\$0	\$7,776,222	\$3,437,764	\$2,632,453	43,953	\$60	\$2,623,620
Calcasieu	(\$150,450)	\$3,682,623	\$1,628,038	\$765,735	31,440	\$24	\$756,552
Caldwell	\$0	\$324,133	\$143,295	\$63,930	1,828	\$35	\$63,315
Cameron	\$0	\$90,180	\$39,867	\$366,504	1,885	\$194	\$359,094
Catahoula	\$0	\$67,445	\$29,817	\$131,371	1,813	\$72	\$128,016
Claiborne	\$0	\$919,357	\$406,435	\$302,672	2,712	\$112	\$301,728
Concordia	\$0	\$0	\$0	\$0	3,769	\$0	\$0
DeSoto	(\$96,573)	\$908,418	\$401,599	\$0	4,810	\$0	\$0
East Baton Rouge	\$0	\$1,511,329	\$668,138	\$8,473,087	51,323	\$165	\$8,382,495
East Carroll	\$0	\$256,781	\$113,519	\$134,931	1,724	\$78	\$133,302
East Feliciana	\$0	\$368,396	\$162,863	\$405,307	2,474	\$164	\$398,192
Evangeline	\$0	\$3,019,308	\$1,334,796	\$0	6,232	\$0	\$0
Franklin	\$0	\$402,463	\$177,924	\$315,749	3,719	\$85	\$314,670
Grant	\$0	\$379,457	\$167,753	\$0	3,597	\$0	\$0
Iberia	\$0	\$277,576	\$122,713	\$901,801	14,348	\$63	\$884,646
Iberville	\$0	\$0	\$0	\$815,110	4,773	\$171	\$780,957
Jackson	\$0	\$0	\$0	\$0	2,523	\$0	\$0
Jefferson	\$0	\$7,716,249	\$3,411,251	\$5,822,745	50,169	\$116	\$5,791,996
Jefferson Davis	\$0	\$1,467,591	\$648,802	\$427,770	5,740	\$75	\$426,975
Lafayette	\$0	\$3,850,804	\$1,702,389	\$2,146,647	29,110	\$74	\$2,141,042
Lafourche	\$0	\$789,966	\$349,233	\$1,263,093	15,071	\$84	\$1,263,024
LaSalle	(\$50,267)	\$550,135	\$243,207	\$236,862	2,537	\$93	\$237,057
Lincoln	\$0	\$73,461	\$32,476	\$0	6,602	\$0	\$0
Livingston	(\$1,999,822)	\$2,095,689	\$926,476	\$0	19,928	\$0	\$0
Madison	\$0	\$1,504	\$665	\$395,986	2,365	\$167	\$384,434
Morehouse	\$0	\$380,531	\$168,228	\$435,077	5,171	\$84	\$430,164
Natchitoches	\$0	\$257,556	\$113,862	\$423,381	6,671	\$63	\$416,808
Orleans	\$0	\$2,208,195	\$976,214	\$10,473,242	71,262	\$147	\$10,008,936
Ouachita	\$0	\$1,897,831	\$839,006	\$0	17,645	\$0	\$0
Plaquemines	\$0	\$527,977	\$233,412	\$364,358	4,720	\$77	\$354,970
Pointe Coupee	\$0	\$0	\$0	\$400,158	3,173	\$126	\$399,168
Rapides	\$0	\$3,819,674	\$1,688,627	\$3,710,521	22,592	\$164	\$3,673,928
Red River	\$0	\$0	\$0	\$336,688	1,649	\$204	\$312,528
Richland	\$0	\$184,712	\$81,659	\$24,605	3,570	\$7	\$24,633
Sabine	\$0	\$353,079	\$156,092	\$0	4,162	\$0	\$0
St. Bernard	\$0	\$0	\$0	\$0	8,412	\$0	\$0
St. Charles	\$0	\$782,229	\$345,813	\$0	9,646	\$0	\$0
St. Helena	\$0	\$174,881	\$77,313	\$228,130	1,347	\$169	\$222,404
St. James	\$0	\$0	\$0	\$701,074	3,782	\$185	\$703,555
St. John the Baptist	(\$271,987)	\$1,545,728	\$683,346	\$1,119,258	6,110	\$183	\$1,129,659
St. Landry	\$0	\$2,219,296	\$981,121	\$0	15,355	\$0	\$0
St. Martin	\$0	\$1,325,685	\$586,068	\$395,897	8,420	\$47	\$393,578
St. Mary	\$0	\$835,009	\$369,146	\$392,383	10,333	\$38	\$386,878
St. Tammany	(\$4,349,104)	\$5,033,667	\$2,225,317	\$252,443	32,870	\$8	\$271,608
Tangipahoa	\$0	\$1,954,258	\$863,951	\$2,224,643	17,911	\$124	\$2,189,344
Tensas	\$0	\$0	\$0	\$148,494	954	\$156	\$143,832
Terrebonne	(\$40,187)	\$225,984	\$99,905	\$2,899,787	19,285	\$150	\$2,891,100
Union	\$0	\$481,334	\$212,791	\$0	3,495	\$0	\$0
Vermilion	(\$74,892)	\$1,530,126	\$676,448	\$1,404,074	8,687	\$162	\$1,411,020
Vernon	\$0	\$616,767	\$272,664	\$1,557,880	9,792	\$159	\$1,531,329
Washington	(\$155,938)	\$629,781	\$278,418	\$597,088	4,495	\$133	\$602,490
Webster	\$0	\$1,575,464	\$696,492	\$91,600	7,563	\$12	\$90,192
West Baton Rouge	\$0	\$594,382	\$262,768	\$605,895	3,649	\$166	\$582,660
West Carroll	\$0	\$0	\$0	\$25,718	2,482	\$10	\$23,820
West Feliciana	(\$17,229)	\$1,099,316	\$485,993	\$0	2,209	\$0	\$0
Winn	\$0	\$386,403	\$170,824	\$157,890	2,813	\$56	\$155,624
City of Monroe	\$0	\$815,270	\$360,420	\$1,556,890	9,603	\$162	\$1,510,650
City of Bogalusa	\$0	\$0	\$0	\$0	3,019	\$0	\$0
STATE TOTALS	(\$8,713,546)	\$74,841,538	\$33,086,446	\$62,042,112	714,020	\$87	\$61,144,671

Table 4: FY 2002-03 MFP

Level 3 UNEQUALIZED FUNDING

SCHOOL DISTRICTS	FOREIGN ASSOCIATE TEACHERS		HOLD HARMLESS				TOTAL LEVEL 3
	Number of Foreign Associate Teachers - - FY 2002-2003	Level 3 State Funding for Foreign Associate Teachers \$15,051	Hold Harmless Per Pupil Amount	Current Year Hold Harmless Amount	Lesser Amount of Current Year or Amount Not To Exceed	2002-2003 STATE SHARE OF COST (HOLD HARMLESS)	TOTAL LEVEL 3 UNEQUALIZED FUNDING
	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Acadia	12	\$180,613	\$0	\$0	\$0	\$0	\$1,661,989
Allen	0	\$0	\$0	\$0	\$0	\$0	\$545,090
Ascension	1	\$15,051	\$0	\$0	\$0	\$0	\$15,051
Assumption	6	\$90,306	\$0	\$0	\$0	\$0	\$168,534
Avoyelles	0	\$0	\$0	\$0	\$0	\$0	\$812,324
Beauregard	0	\$0	\$0	\$0	\$0	\$0	\$212,170
Bienville	0	\$0	\$0	\$0	\$0	\$0	\$83,300
Bossier	2	\$30,102	\$0	\$0	\$0	\$0	\$2,730,292
Caddo	11	\$165,562	\$0	\$0	\$0	\$0	\$2,789,182
Calcasieu	27	\$406,379	\$0	\$0	\$0	\$0	\$1,162,931
Caldwell	0	\$0	\$0	\$0	\$0	\$0	\$63,315
Cameron	2	\$30,102	\$0	\$0	\$0	\$0	\$389,196
Catahoula	0	\$0	\$0	\$0	\$0	\$0	\$128,016
Claiborne	0	\$0	\$0	\$0	\$0	\$0	\$301,728
Concordia	3	\$45,153	\$61	\$227,286	\$233,545	\$227,286	\$272,439
DeSoto	3	\$45,153	\$0	\$0	\$0	\$0	\$45,153
East Baton Rouge	8	\$120,409	\$567	\$28,805,301	\$30,159,360	\$28,805,301	\$37,308,205
East Carroll	0	\$0	\$0	\$0	\$0	\$0	\$133,302
East Feliciana	2	\$30,102	\$0	\$0	\$0	\$0	\$428,294
Evangeline	0	\$0	\$30	\$185,490	\$190,543	\$185,490	\$185,490
Franklin	0	\$0	\$0	\$0	\$0	\$0	\$314,670
Grant	0	\$0	\$0	\$0	\$0	\$0	\$0
Iberia	1	\$15,051	\$0	\$0	\$0	\$0	\$899,697
Iberville	0	\$0	\$586	\$2,676,262	\$2,883,789	\$2,676,262	\$3,457,219
Jackson	2	\$30,102	\$0	\$0	\$0	\$0	\$30,102
Jefferson	3	\$45,153	\$523	\$26,113,913	\$26,333,892	\$26,113,913	\$31,951,062
Jefferson Davis	4	\$60,204	\$0	\$0	\$0	\$0	\$487,179
Lafayette	31	\$466,583	\$69	\$1,996,377	\$2,002,961	\$1,996,377	\$4,604,002
Lafourche	42	\$632,149	\$0	\$0	\$0	\$0	\$1,895,173
LaSalle	0	\$0	\$0	\$0	\$0	\$0	\$237,057
Lincoln	4	\$60,204	\$0	\$0	\$0	\$0	\$60,204
Livingston	6	\$90,306	\$0	\$0	\$0	\$0	\$90,306
Madison	0	\$0	\$0	\$0	\$0	\$0	\$384,434
Morehouse	0	\$0	\$0	\$0	\$0	\$0	\$430,164
Natchitoches	0	\$0	\$0	\$0	\$0	\$0	\$416,808
Orleans	39	\$586,991	\$0	\$0	\$0	\$0	\$10,595,927
Ouachita	7	\$105,357	\$0	\$0	\$0	\$0	\$105,357
Plaquemines	3	\$45,153	\$1,497	\$6,901,170	\$7,145,206	\$6,901,170	\$7,301,293
Pointe Coupee	4	\$60,204	\$112	\$354,816	\$372,315	\$354,816	\$814,188
Rapides	3	\$45,153	\$0	\$0	\$0	\$0	\$3,719,081
Red River	0	\$0	\$0	\$0	\$0	\$0	\$312,528
Richland	2	\$30,102	\$0	\$0	\$0	\$0	\$54,735
Sabine	0	\$0	\$0	\$0	\$0	\$0	\$0
St. Bernard	0	\$0	\$0	\$0	\$0	\$0	\$0
St. Charles	0	\$0	\$1,010	\$9,557,630	\$9,774,832	\$9,557,630	\$9,557,630
St. Helena	0	\$0	\$0	\$0	\$0	\$0	\$222,404
St. James	1	\$15,051	\$498	\$1,893,894	\$1,925,765	\$1,893,894	\$2,612,500
St. John the Baptist	7	\$105,357	\$0	\$0	\$0	\$0	\$1,235,016
St. Landry	20	\$301,021	\$0	\$0	\$0	\$0	\$301,021
St. Martin	14	\$210,715	\$0	\$0	\$0	\$0	\$604,293
St. Mary	0	\$0	\$0	\$0	\$0	\$0	\$386,878
St. Tammany	5	\$75,255	\$0	\$0	\$0	\$0	\$346,863
Tangipahoa	1	\$15,051	\$0	\$0	\$0	\$0	\$2,204,395
Tensas	2	\$30,102	\$0	\$0	\$0	\$0	\$173,934
Terrebonne	1	\$15,051	\$0	\$0	\$0	\$0	\$2,906,151
Union	0	\$0	\$0	\$0	\$0	\$0	\$0
Vermilion	0	\$0	\$0	\$0	\$0	\$0	\$1,411,020
Vernon	3	\$45,153	\$0	\$0	\$0	\$0	\$1,576,482
Washington	0	\$0	\$0	\$0	\$0	\$0	\$602,490
Webster	0	\$0	\$0	\$0	\$0	\$0	\$90,192
West Baton Rouge	0	\$0	\$0	\$0	\$0	\$0	\$582,660
West Carroll	0	\$0	\$0	\$0	\$0	\$0	\$23,820
West Feliciana	0	\$0	\$2,697	\$5,998,128	\$5,908,357	\$5,908,357	\$5,908,357
Winn	0	\$0	\$0	\$0	\$0	\$0	\$155,624
City of Monroe	0	\$0	\$0	\$0	\$0	\$0	\$1,510,650
City of Bogalusa	0	\$0	\$0	\$0	\$0	\$0	\$0
STATE TOTALS	282	\$4,244,400	\$507	\$84,710,267	\$86,930,565	\$84,620,496	\$150,009,567

TABLE 5: FY 2002-2003 ALLOCATION FOR THE LAB. SCHOOLS

School	Based on October 1, 2002 Membership	MFP State Average Per Pupil 2002-03	Total Allocation	Adjustment of 2001-02 Per Pupil Amount	Total Allocation with Adjustments	Amount Allocated July 2002 through February 2003	Total Allocation for the Four Remaining Months	Monthly Payments for March through June 2003
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
LSU								
Lab. School	833	\$3,484	\$2,902,172	(\$941)	\$2,901,231	\$1,880,440	\$1,020,791	\$255,198
Southern Univ.								
Lab. School	444	\$3,484	\$1,546,896	(\$552)	\$1,546,344	\$1,103,688	\$442,656	\$110,664
TOTAL	1,277		\$4,449,068	(\$1,493)	\$4,447,575	\$2,984,128	\$1,463,447	\$365,862

Note: There were no adjustments to the October 1, 2001 student count as a result of student audits for either LSU or SU Lab. School. The FY 01-02 adjustment to the Per Pupil amount is the result of a change in the state average per pupil amount per the FY 01-02 adjusted budget letter. This change is **-\$1.16** per student; the difference between the original per pupil amount of \$3347.30 per student and the adjusted amount of \$3346.14 per student.

TABLE 6: 2002-03 LOCAL WEALTH FACTOR

School System	OCT. 1, 2002 WEIGHTED STUDENT MEMBERSHIP	PROPERTY AND SALES CAPACITY				OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	PER PUPIL
		PROPERTY CAPACITY INCLUDING DEBT	PER PUPIL	SALES CAPACITY INCLUDING DEBT	PER PUPIL		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
ACADIA	13,479	\$6,060,320	\$450	\$13,389,322	\$993	\$374,434	\$28
ALLEN	5,890	\$2,536,606	\$431	\$3,498,645	\$594	\$102,209	\$17
ASCENSION	20,312	\$17,924,667	\$882	\$29,615,085	\$1,458	\$158,098	\$8
ASSUMPTION	6,187	\$2,839,814	\$459	\$3,941,125	\$637	\$185,588	\$30
AVOYELLES	8,818	\$2,746,248	\$311	\$5,488,740	\$622	\$279,533	\$32
BEAUREGARD	8,084	\$5,121,300	\$634	\$6,195,054	\$766	\$292,858	\$36
BIENVILLE	3,676	\$4,706,348	\$1,280	\$2,772,262	\$754	\$153,584	\$42
BOSSIER	23,795	\$15,062,774	\$633	\$27,988,714	\$1,176	\$565,929	\$24
CADDO	58,491	\$34,860,150	\$596	\$64,575,897	\$1,104	\$2,342,427	\$40
CALCASIEU	41,997	\$33,898,216	\$807	\$60,763,390	\$1,447	\$1,012,782	\$24
CALDWELL	2,674	\$1,000,638	\$374	\$1,397,875	\$523	\$129,066	\$48
CAMERON	2,803	\$5,957,506	\$2,125	\$164,419	\$59	\$626,578	\$224
CATAHOULA	2,594	\$1,081,078	\$417	\$1,331,612	\$513	\$100,346	\$39
CLAIBORNE	4,204	\$2,654,438	\$631	\$2,310,666	\$550	\$200,565	\$48
CONCORDIA	5,290	\$4,112,204	\$777	\$2,894,232	\$547	\$157,490	\$30
DESOTO	7,004	\$6,857,936	\$979	\$4,785,241	\$683	\$315,107	\$45
EAST BATON ROUGE	65,780	\$76,347,600	\$1,161	\$117,231,126	\$1,782	\$4,104,462	\$62
EAST CARROLL	2,606	\$1,145,257	\$439	\$969,379	\$372	\$85,632	\$33
EAST FELICIANA	3,716	\$2,349,694	\$632	\$2,175,136	\$585	\$81,404	\$22
EVANGELINE	8,938	\$4,146,581	\$464	\$4,144,773	\$464	\$240,117	\$27
FRANKLIN	5,313	\$1,763,136	\$332	\$3,354,739	\$631	\$72,008	\$14
GRANT	5,223	\$1,109,144	\$212	\$1,511,386	\$289	\$662,382	\$127
IBERIA	19,623	\$9,435,328	\$481	\$18,487,766	\$942	\$572,416	\$29
IBERVILLE	6,707	\$10,662,931	\$1,590	\$13,668,954	\$2,038	\$188,545	\$28
JACKSON	3,499	\$2,234,934	\$639	\$3,145,537	\$899	\$84,061	\$24
JEFFERSON	69,883	\$78,601,231	\$1,125	\$136,795,396	\$1,957	\$1,987,139	\$28
JEFFERSON DAVIS	8,141	\$4,081,294	\$501	\$5,972,194	\$734	\$309,495	\$38
LAFAYETTE	37,665	\$30,504,627	\$810	\$63,690,964	\$1,691	\$2,181,837	\$58
LAFOURCHE	19,944	\$13,409,931	\$672	\$18,275,040	\$916	\$891,777	\$45
LASALLE	3,557	\$1,602,393	\$450	\$2,453,039	\$690	\$71,148	\$20
LINCOLN	8,749	\$6,263,824	\$716	\$10,067,825	\$1,151	\$274,438	\$31
LIVINGSTON	25,668	\$5,996,754	\$234	\$14,211,969	\$554	\$653,792	\$25
MADISON	3,402	\$1,845,394	\$542	\$1,778,475	\$523	\$97,970	\$29
MOREHOUSE	7,365	\$4,233,428	\$575	\$5,744,967	\$780	\$282,481	\$38
NATCHITOCHE	9,052	\$4,540,997	\$502	\$8,289,246	\$916	\$699,269	\$77
ORLEANS	91,651	\$72,504,917	\$791	\$115,532,702	\$1,261	\$3,429,618	\$37
OUACHITA	23,139	\$11,910,199	\$515	\$19,813,252	\$856	\$753,946	\$33
PLAQUEMINES	6,532	\$20,124,148	\$3,081	\$9,613,123	\$1,472	\$122,032	\$19
POINTE COUPEE	4,995	\$11,235,392	\$2,249	\$5,004,042	\$1,002	\$152,739	\$31
RAPIDES	30,276	\$16,849,938	\$557	\$33,244,628	\$1,098	\$1,182,559	\$39
RED RIVER	2,348	\$1,062,795	\$453	\$1,159,613	\$494	\$47,383	\$20
RICHLAND	5,167	\$2,170,191	\$420	\$3,050,882	\$590	\$226,753	\$44
SABINE	6,058	\$2,771,754	\$458	\$4,205,467	\$694	\$155,164	\$26
ST. BERNARD	11,371	\$8,602,765	\$757	\$13,825,970	\$1,216	\$358,156	\$32
ST. CHARLES	12,424	\$26,663,348	\$2,146	\$16,847,525	\$1,356	\$290,165	\$23
ST. HELENA	2,145	\$1,243,271	\$580	\$881,151	\$411	\$34,938	\$16
ST. JAMES	5,536	\$8,909,526	\$1,609	\$10,017,296	\$1,809	\$88,049	\$16
ST. JOHN THE BAPTIST	9,273	\$7,016,931	\$757	\$9,977,245	\$1,076	\$208,475	\$22
ST. LANDRY	21,456	\$11,087,303	\$517	\$13,613,265	\$634	\$455,546	\$21
ST. MARTIN	11,497	\$4,892,066	\$426	\$6,714,625	\$584	\$510,215	\$44
ST. MARY	14,037	\$10,529,482	\$750	\$12,852,002	\$916	\$515,180	\$37
ST. TAMMANY	46,388	\$23,227,217	\$501	\$49,412,660	\$1,065	\$1,799,322	\$39
TANGIPAHOA	23,995	\$9,423,196	\$393	\$20,177,566	\$841	\$132,380	\$6
TENSAS	1,569	\$1,625,540	\$1,036	\$703,620	\$448	\$61,806	\$39
TERREBONNE	26,611	\$15,618,111	\$587	\$30,358,378	\$1,141	\$353,983	\$13
UNION	4,932	\$2,965,693	\$601	\$3,521,979	\$714	\$155,888	\$32
VERMILION	11,855	\$7,789,497	\$657	\$10,511,833	\$887	\$1,875,333	\$158
VERNON	12,727	\$3,387,392	\$266	\$6,788,124	\$533	\$588,611	\$46
WASHINGTON	6,839	\$1,972,095	\$288	\$3,244,964	\$474	\$145,040	\$21
WEBSTER	9,956	\$4,930,390	\$495	\$8,269,334	\$831	\$424,025	\$43
WEST BATON ROUGE	5,083	\$7,385,373	\$1,453	\$6,482,103	\$1,275	\$125,531	\$25
WEST CARROLL	3,477	\$1,446,187	\$416	\$1,750,256	\$503	\$112,522	\$32
WEST FELICIANA	3,366	\$11,710,198	\$3,479	\$2,602,630	\$773	\$54,383	\$16
WINN	4,061	\$1,860,726	\$458	\$2,842,317	\$700	\$486,249	\$120
CITY OF MONROE	13,049	\$11,394,394	\$873	\$21,180,940	\$1,623	\$322,768	\$25
CITY OF BOGALUSA	4,782	\$2,222,968	\$465	\$4,167,888	\$872	\$241,839	\$51
STATE TOTAL	966,724	\$732,227,724	\$757	\$1,111,447,570	\$1,150	\$35,947,553	\$37

TABLE 6: 2002-03 LOCAL WEALTH FACTOR

School System	LOCAL WEALTH FACTOR				2001-2002 ACTUAL REVENUES (INCLUDING DEBT)	LOCAL EFFORT INDEX		
	COMBINED CAPACITY INCLUDING DEBT	PER PUPIL	FISCAL CAPACITY INDEX LWF	RANK OF LWF		PER PUPIL	EFFORT INDEX	RANK
	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
ACADIA	\$19,824,076	\$1,471	0.756429	32	\$12,526,501	\$929	0.631879	63
ALLEN	\$6,137,460	\$1,042	0.535925	53	\$6,846,489	\$1,162	1.115527	17
ASCENSION	\$47,697,850	\$2,348	1.207754	13	\$53,771,073	\$2,647	1.127328	15
ASSUMPTION	\$6,966,527	\$1,126	0.579118	49	\$8,307,925	\$1,343	1.192551	10
AVOYELLES	\$8,514,521	\$966	0.496616	58	\$6,109,206	\$693	0.717507	59
BEAUREGARD	\$11,609,212	\$1,436	0.738598	34	\$12,657,405	\$1,566	1.090295	19
BIENVILLE	\$7,632,194	\$2,076	1.067839	16	\$7,551,338	\$2,054	0.989409	33
BOSSIER	\$43,617,417	\$1,833	0.942772	20	\$41,902,540	\$1,761	0.960683	41
CADDO	\$101,778,474	\$1,740	0.894950	22	\$123,026,667	\$2,103	1.208767	9
CALCASIEU	\$95,674,388	\$2,278	1.171680	14	\$96,257,950	\$2,292	1.006102	31
CALDWELL	\$2,527,579	\$945	0.486155	61	\$2,514,714	\$940	0.994911	32
CAMERON	\$6,748,503	\$2,408	1.238274	12	\$8,623,334	\$3,076	1.277816	6
CATAHOULA	\$2,513,036	\$969	0.498267	56	\$2,586,493	\$997	1.029232	23
CLAIBORNE	\$5,165,669	\$1,229	0.631969	45	\$5,043,059	\$1,200	0.976269	35
CONCORDIA	\$7,163,926	\$1,354	0.696511	39	\$7,225,562	\$1,366	1.008603	30
DESOTO	\$11,958,284	\$1,707	0.878122	23	\$16,323,241	\$2,331	1.365016	5
EAST BATON ROUGE	\$197,683,188	\$3,005	1.545641	8	\$209,136,068	\$3,179	1.057936	20
EAST CARROLL	\$2,200,268	\$844	0.434244	63	\$1,971,977	\$757	0.896247	48
EAST FELICIANA	\$4,606,234	\$1,240	0.637534	43	\$4,279,709	\$1,152	0.929113	43
EVANGELINE	\$8,531,471	\$955	0.490927	59	\$8,278,023	\$926	0.970289	37
FRANKLIN	\$5,189,883	\$977	0.502402	55	\$3,357,953	\$632	0.647021	61
GRANT	\$3,282,912	\$629	0.323275	66	\$2,942,903	\$563	0.896428	47
IBERIA	\$28,495,510	\$1,452	0.746868	33	\$28,913,928	\$1,473	1.014682	28
IBERVILLE	\$24,520,430	\$3,656	1.880323	3	\$23,782,089	\$3,546	0.969887	38
JACKSON	\$5,464,532	\$1,562	0.803232	29	\$6,825,621	\$1,951	1.249075	7
JEFFERSON	\$217,383,766	\$3,111	1.599881	7	\$171,655,681	\$2,456	0.789644	53
JEFFERSON DAVIS	\$10,362,983	\$1,273	0.654697	42	\$11,898,913	\$1,462	1.148208	12
LAFAYETTE	\$96,377,428	\$2,559	1.316044	10	\$86,495,735	\$2,296	0.897468	46
LAFOURCHE	\$32,576,748	\$1,633	0.840093	27	\$34,307,950	\$1,720	1.053140	21
LASALLE	\$4,126,580	\$1,160	0.596676	48	\$4,705,183	\$1,323	1.140217	14
LINCOLN	\$16,606,087	\$1,898	0.976208	18	\$19,285,374	\$2,204	1.161338	11
LIVINGSTON	\$20,862,515	\$813	0.418028	64	\$25,692,228	\$1,001	1.231502	8
MADISON	\$3,721,839	\$1,094	0.562670	50	\$1,952,526	\$574	0.524611	66
MOREHOUSE	\$10,260,876	\$1,393	0.716544	36	\$8,130,616	\$1,104	0.792390	52
NATCHITOCHE	\$13,529,512	\$1,495	0.768721	31	\$12,244,362	\$1,353	0.905014	45
ORLEANS	\$191,467,237	\$2,089	1.074458	15	\$186,272,700	\$2,032	0.972869	36
OUACHITA	\$32,477,397	\$1,404	0.721887	35	\$47,813,982	\$2,066	1.472221	2
PLAQUEMINES	\$29,859,303	\$4,571	2.351069	1	\$21,684,436	\$3,320	0.726220	58
POINTE COUPEE	\$16,392,173	\$3,282	1.687850	6	\$9,461,851	\$1,894	0.577216	65
RAPIDES	\$51,277,125	\$1,694	0.871081	26	\$52,650,638	\$1,739	1.026782	24
RED RIVER	\$2,269,791	\$967	0.497187	57	\$3,376,446	\$1,438	1.487561	1
RICHLAND	\$5,447,826	\$1,054	0.542272	51	\$5,337,107	\$1,033	0.979675	34
SABINE	\$7,132,385	\$1,177	0.605533	46	\$6,916,319	\$1,142	0.969703	39
ST. BERNARD	\$22,786,891	\$2,004	1.030669	17	\$25,142,251	\$2,211	1.103366	18
ST. CHARLES	\$43,801,038	\$3,526	1.813241	4	\$60,139,246	\$4,841	1.373009	3
ST. HELENA	\$2,159,360	\$1,007	0.517759	54	\$1,475,395	\$688	0.683259	60
ST. JAMES	\$19,014,871	\$3,435	1.766566	5	\$19,459,130	\$3,515	1.023364	26
ST. JOHN THE BAPTIST	\$17,202,651	\$1,855	0.954128	19	\$19,733,180	\$2,128	1.147106	13
ST. LANDRY	\$25,156,114	\$1,172	0.603013	47	\$23,141,516	\$1,079	0.919920	44
ST. MARTIN	\$12,116,906	\$1,054	0.542051	52	\$12,760,493	\$1,110	1.053116	22
ST. MARY	\$23,896,664	\$1,702	0.875581	24	\$22,865,720	\$1,629	0.956855	42
ST. TAMMANY	\$74,439,199	\$1,605	0.825332	28	\$102,060,054	\$2,200	1.371051	4
TANGIPAHOA	\$29,733,142	\$1,239	0.637313	44	\$25,697,719	\$1,071	0.864277	50
TENSAS	\$2,390,966	\$1,524	0.783760	30	\$1,829,727	\$1,166	0.765264	55
TERREBONNE	\$46,330,472	\$1,741	0.895444	21	\$37,460,954	\$1,408	0.808556	51
UNION	\$6,643,560	\$1,347	0.692803	40	\$4,974,366	\$1,009	0.748751	56
VERMILION	\$20,176,663	\$1,702	0.875345	25	\$14,895,201	\$1,256	0.738241	57
VERNON	\$10,764,127	\$846	0.434995	62	\$11,022,624	\$866	1.024014	25
WASHINGTON	\$5,362,099	\$784	0.403252	65	\$5,185,829	\$758	0.967119	40
WEBSTER	\$13,623,749	\$1,368	0.703794	38	\$13,939,755	\$1,400	1.023195	27
WEST BATON ROUGE	\$13,993,007	\$2,753	1.415868	9	\$12,145,304	\$2,389	0.867957	49
WEST CARROLL	\$3,308,965	\$952	0.489462	60	\$1,967,897	\$566	0.594723	64
WEST FELICIANA	\$14,367,211	\$4,268	2.195282	2	\$9,166,143	\$2,723	0.637992	62
WINN	\$5,189,292	\$1,278	0.657217	41	\$5,816,974	\$1,432	1.120954	16
CITY OF MONROE	\$32,898,102	\$2,521	1.296659	11	\$33,300,815	\$2,552	1.012241	29
CITY OF BOGALUSA	\$6,632,695	\$1,387	0.713365	37	\$5,111,109	\$1,069	0.770593	54
STATE TOTAL	\$1,879,622,847	\$1,944	1.000000		\$1,879,935,205	\$1,945	1.00	

TABLE 7: 2001-2002 LOCAL SALES AND PROPERTY TAX REVENUES

LEA	School System	2001 ASSESSED PROPERTY VALUE			AD VALOREM CONSTITUTIONAL TAX	
		TOTAL ASSESSED PROPERTY VALUE	ASSESSED HOMESTEAD EXEMPTION	NET ASSESSED TAXABLE PROPERTY	PARISH MILL RATE	PARISH REVENUE AMOUNT
		(1)	(2)	(3)	(4)	(5)
1	ACADIA	\$201,788,530	\$53,327,550	\$148,460,980	5.14	\$748,044
2	ALLEN	\$82,749,715	\$20,609,940	\$62,139,775	4.26	\$250,147
3	ASCENSION	\$550,728,010	\$111,623,560	\$439,104,450	3.61	\$1,498,885
4	ASSUMPTION	\$94,314,900	\$24,747,360	\$69,567,540	5.45	\$360,986
5	AVOYELLES	\$113,827,710	\$46,552,290	\$67,275,420	3.32	\$227,269
6	BEAUREGARD	\$162,035,028	\$36,577,441	\$125,457,587	4.30	\$502,074
7	BIENVILLE	\$127,229,240	\$11,936,810	\$115,292,430	6.23	\$668,326
8	BOSSIER	\$489,789,300	\$120,793,260	\$368,996,040	4.22	\$1,459,720
9	CADDO	\$1,148,501,080	\$294,524,450	\$853,976,630	9.25	\$7,441,560
10	CALCASIEU	\$1,060,298,690	\$229,886,750	\$830,411,940	5.82	\$4,784,993
11	CALDWELL	\$34,810,190	\$10,297,350	\$24,512,840	5.12	\$124,683
12	CAMERON	\$156,833,783	\$10,891,476	\$145,942,307	4.64	\$664,868
13	CATAHOULA	\$37,990,310	\$11,506,910	\$26,483,400	4.44	\$117,931
14	CLAIBORNE	\$81,777,295	\$16,750,960	\$65,026,335	6.29	\$407,293
15	CONCORDIA	\$123,818,960	\$23,081,400	\$100,737,560	3.08	\$301,630
16	DESOTO	\$197,339,755	\$29,339,407	\$168,000,348	4.49	\$738,819
17	EAST BATON ROUGE	\$2,437,458,220	\$567,154,550	\$1,870,303,670	5.25	\$9,624,080
18	EAST CARROLL	\$33,790,354	\$5,734,754	\$28,055,600	6.06	\$162,512
19	EAST FELICIANA	\$83,506,330	\$25,945,360	\$57,560,970	3.34	\$170,124
20	EVANGELINE	\$137,508,520	\$35,928,830	\$101,579,690	4.56	\$460,726
21	FRANKLIN	\$66,883,409	\$23,691,477	\$43,191,932	4.31	\$186,500
22	GRANT	\$47,041,677	\$19,870,726	\$27,170,951	5.93	\$160,111
23	IBERIA	\$316,470,574	\$85,331,311	\$231,139,263	5.28	\$1,241,500
24	IBERVILLE	\$297,988,536	\$36,776,410	\$261,212,126	3.93	\$1,011,387
25	JACKSON	\$70,021,480	\$15,271,810	\$54,749,670	4.85	\$300,608
26	JEFFERSON	\$2,677,130,626	\$751,619,260	\$1,925,511,366	2.60	\$4,881,880
27	JEFFERSON DAVIS	\$132,061,230	\$32,080,900	\$99,980,330	6.48	\$664,794
28	LAFAYETTE	\$1,016,794,854	\$269,516,398	\$747,278,456	4.59	\$3,299,712
29	LAFOURCHE	\$455,698,270	\$127,192,300	\$328,505,970	3.93	\$1,250,284
30	LASALLE	\$53,898,597	\$14,644,432	\$39,254,165	5.54	\$206,145
31	LINCOLN	\$196,300,710	\$42,854,470	\$153,446,240	4.99	\$760,547
32	LIVINGSTON	\$288,092,950	\$141,189,180	\$146,903,770	3.29	\$450,915
33	MADISON	\$54,896,513	\$9,689,507	\$45,207,006	4.76	\$213,986
34	MOREHOUSE	\$133,530,270	\$29,823,070	\$103,707,200	5.57	\$609,892
35	NATCHITOCHE	\$149,864,910	\$38,623,130	\$111,241,780	4.65	\$514,871
36	ORLEANS	\$2,251,699,142	\$475,530,514	\$1,776,168,628	27.65	\$45,177,685
37	OUACHITA	\$410,450,918	\$118,684,194	\$291,766,724	5.17	\$1,521,499
38	PLAQUEMINES	\$522,895,865	\$29,910,265	\$492,985,600	6.03	\$2,699,923
39	POINTE COUPEE	\$306,560,897	\$31,325,066	\$275,235,831	4.54	\$913,570
40	RAPIDES	\$554,835,459	\$142,058,878	\$412,776,581	4.77	\$1,789,749
41	RED RIVER	\$34,859,970	\$8,824,460	\$26,035,510	4.58	\$115,686
42	RICHLAND	\$74,799,550	\$21,635,900	\$53,163,650	6.42	\$337,592
43	SABINE	\$93,178,850	\$25,278,600	\$67,900,250	4.74	\$324,833
44	ST. BERNARD	\$321,169,805	\$110,426,007	\$210,743,798	3.75	\$777,285
45	ST. CHARLES	\$730,890,535	\$77,712,722	\$653,177,813	4.10	\$3,552,045
46	ST. HELENA	\$43,213,040	\$12,756,360	\$30,456,680	3.38	\$94,283
47	ST. JAMES	\$247,464,754	\$29,206,176	\$218,258,578	4.02	\$914,002
48	ST. JOHN THE BAPTIST	\$236,779,300	\$64,884,024	\$171,895,276	3.87	\$613,871
49	ST. LANDRY	\$361,043,060	\$89,435,000	\$271,608,060	4.50	\$1,180,173
50	ST. MARTIN	\$176,400,824	\$56,558,831	\$119,841,993	3.14	\$400,995
51	ST. MARY	\$315,111,933	\$57,168,941	\$257,942,992	9.01	\$2,258,492
52	ST. TAMMANY	\$925,570,447	\$356,568,288	\$569,002,159	4.47	\$2,425,492
53	TANGIPAHOA	\$361,840,385	\$130,998,306	\$230,842,079	4.06	\$933,814
54	TENSAS	\$46,102,190	\$6,280,976	\$39,821,214	3.94	\$156,497
55	TERREBONNE	\$518,268,420	\$135,668,170	\$382,600,250	3.86	\$1,388,033
56	UNION	\$98,272,580	\$25,621,360	\$72,651,220	3.27	\$240,121
57	VERMILION	\$253,670,940	\$62,849,940	\$190,821,000	4.40	\$799,297
58	VERNON	\$116,157,030	\$33,175,350	\$82,981,680	3.70	\$299,042
59	WASHINGTON	\$78,175,820	\$29,864,980	\$48,310,840	3.91	\$163,563
60	WEBSTER	\$163,519,055	\$42,738,220	\$120,780,835	5.77	\$695,148
61	WEST BATON ROUGE	\$210,657,779	\$29,736,690	\$180,921,089	4.39	\$786,265
62	WEST CARROLL	\$49,150,022	\$13,722,460	\$35,427,562	6.34	\$224,298
63	WEST FELICIANA	\$299,014,734	\$12,147,489	\$286,867,245	4.46	\$1,216,004
64	WINN	\$59,859,242	\$14,276,630	\$45,582,612	4.76	\$207,806
65	CITY OF MONROE	\$322,587,684	\$43,456,757	\$279,130,927	6.34	\$1,832,363
66	CITY OF BOGALUSA	\$73,491,140	\$19,034,600	\$54,456,540	6.44	\$348,838
	STATE TOTAL	\$23,570,461,896	\$5,632,920,943	\$17,937,540,953		\$120,856,066

TABLE 7: 2001-2002 LOCAL SALES AND PROPERTY TAX REVENUES

School System	AD VALOREM RENEWABLE TAXES						TOTAL AD VALOREM TAXES (NON DEBT)
	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST. MILL LOW	DIST. MILL HIGH	# OF DIST.	DIST. REVENUE AMOUNT	
	(6)	(7)	(8)	(9)	(10)	(11)	(12)
ACADIA	20.03	\$2,914,318	0.00	13.45	1.00	\$141,785	\$3,804,147
ALLEN	5.13	\$301,233	12.37	68.22	6.00	\$1,137,753	\$1,689,133
ASCENSION	34.15	\$14,178,773	2.43	20.43	0.00	\$0	\$15,677,658
ASSUMPTION	33.63	\$2,227,521	0.00	0.00	0.00	\$0	\$2,588,507
AVOUELLES	9.60	\$657,010	0.00	0.00	0.00	\$0	\$884,279
BEAUREGARD	27.05	\$3,158,397	0.00	0.00	0.00	\$0	\$3,660,471
BIENVILLE	33.45	\$2,921,035	0.00	0.00	0.00	\$0	\$3,589,361
BOSSIER	45.72	\$15,787,364	0.00	0.00	0.00	\$0	\$17,247,084
CADDO	67.08	\$53,966,216	0.00	0.00	0.00	\$0	\$61,407,776
CALCASIEU	13.74	\$11,296,838	0.00	0.00	0.00	\$0	\$16,081,831
CALDWELL	31.34	\$765,912	0.00	0.00	0.00	\$0	\$890,595
CAMERON	46.08	\$6,602,830	0.00	0.00	0.00	\$0	\$7,267,698
CATAHOULA	13.21	\$350,878	4.01	5.29	4.00	\$113,484	\$582,293
CLAIBORNE	12.22	\$791,274	4.06	11.87	5.00	\$447,674	\$1,646,241
CONCORDIA	37.43	\$3,671,007	0.00	0.00	0.00	\$0	\$3,972,637
DESOTO	43.07	\$7,087,010	0.00	0.00	0.00	\$0	\$7,825,829
EAST BATON ROUGE	38.20	\$70,026,643	0.00	0.00	0.00	\$0	\$79,650,723
EAST CARROLL	6.29	\$168,680	0.00	0.00	0.00	\$0	\$331,192
EAST FELICIANA	15.51	\$789,923	0.00	0.00	0.00	\$0	\$960,047
EVANGELINE	10.22	\$1,032,590	2.08	12.29	3.00	\$1,419,327	\$2,912,643
FRANKLIN	9.49	\$408,478	0.00	0.00	0.00	\$0	\$594,978
GRANT	24.12	\$651,279	2.66	16.12	7.00	\$234,873	\$1,046,263
IBERIA	7.36	\$1,730,777	0.00	0.00	0.00	\$0	\$2,972,277
IBERVILLE	24.34	\$6,263,673	0.00	0.00	0.00	\$0	\$7,275,060
JACKSON	20.45	\$1,050,201	0.00	0.00	0.00	\$0	\$1,350,809
JEFFERSON	9.84	\$18,481,426	0.00	0.00	0.00	\$0	\$23,363,306
JEFFERSON DAVIS	10.77	\$1,104,751	4.02	21.45	7.00	\$1,231,825	\$3,001,370
LAFAYETTE	28.97	\$20,820,980	0.00	0.00	0.00	\$0	\$24,120,692
LAFOURCHE	22.47	\$7,148,410	0.00	0.00	0.00	\$0	\$8,398,694
LASALLE	48.49	\$1,804,319	0.00	0.00	0.00	\$0	\$2,010,464
LINCOLN	32.37	\$4,939,418	2.75	3.33	3.00	\$429,592	\$6,129,557
LIVINGSTON	19.18	\$2,628,794	0.00	0.00	0.00	\$0	\$3,079,709
MADISON	4.76	\$213,986	0.00	0.00	0.00	\$0	\$427,972
MOREHOUSE	23.29	\$2,595,415	5.00	5.00	1.00	\$34,566	\$3,239,873
NATCHITOCHE	7.00	\$775,073	6.98	7.00	5.00	\$770,761	\$2,060,705
ORLEANS	14.26	\$26,530,398	0.00	0.00	7.00	\$0	\$71,708,083
OUACHITA	24.09	\$6,979,080	0.00	0.00	0.00	\$0	\$8,500,579
PLAQUEMINES	16.97	\$7,819,422	0.00	0.00	0.00	\$0	\$10,519,345
POINTE COUPEE	11.96	\$2,406,674	0.00	0.00	0.00	\$0	\$3,320,244
RAPIDES	20.93	\$8,549,387	3.04	24.15	13.00	\$3,761,883	\$14,101,019
RED RIVER	36.62	\$918,718	0.00	0.00	0.00	\$0	\$1,034,404
RICHLAND	6.87	\$361,051	0.00	0.00	4.00	\$0	\$698,643
SABINE	8.00	\$548,248	7.44	12.20	7.00	\$575,598	\$1,448,679
ST. BERNARD	31.25	\$6,477,370	0.00	0.00	0.00	\$0	\$7,254,655
ST. CHARLES	47.87	\$29,331,635	47.87	47.87	0.00	\$0	\$32,883,680
ST. HELENA	14.48	\$403,766	0.00	0.00	6.00	\$0	\$498,049
ST. JAMES	24.04	\$5,599,599	0.00	0.00	0.00	\$0	\$6,513,601
ST. JOHN THE BAPTIST	18.60	\$2,950,427	0.00	0.00	0.00	\$0	\$3,564,298
ST. LANDRY	16.15	\$4,281,312	0.00	0.00	0.00	\$0	\$5,461,485
ST. MARTIN	12.00	\$1,526,381	0.00	0.00	0.00	\$0	\$1,927,376
ST. MARY	11.92	\$2,987,922	10.87	14.21	3.00	\$3,185,975	\$8,432,389
ST. TAMMANY	56.73	\$30,888,762	0.00	0.00	0.00	\$0	\$33,314,254
TANGIPAHOA	0.00	\$0	0.00	3.00	1.00	\$379,360	\$1,313,174
TENSAS	26.36	\$1,047,023	0.00	0.00	0.00	\$0	\$1,203,520
TERREBONNE	5.41	\$1,945,351	0.00	0.00	0.00	\$0	\$3,333,384
UNION	2.98	\$218,826	1.52	1.72	9.00	\$114,553	\$573,500
VERMILION	35.00	\$6,357,210	0.00	0.00	0.00	\$0	\$7,156,507
VERNON	7.17	\$579,494	12.59	14.53	9.00	\$1,079,269	\$1,957,805
WASHINGTON	15.07	\$630,408	5.12	5.12	1.00	\$11,554	\$805,525
WEBSTER	13.92	\$2,180,727	0.00	0.00	0.00	\$0	\$2,875,875
WEST BATON ROUGE	15.00	\$2,686,552	0.00	0.00	0.00	\$0	\$3,472,817
WEST CARROLL	17.42	\$616,287	5.00	5.00	1.00	\$78,824	\$919,409
WEST FELICIANA	14.75	\$4,021,524	0.00	0.00	0.00	\$0	\$5,237,528
WINN	16.62	\$727,815	3.00	3.00	1.00	\$86,656	\$1,022,277
CITY OF MONROE	20.25	\$5,637,541	0.00	0.00	0.00	\$0	\$7,469,904
CITY OF BOGALUSA	44.38	\$2,291,615	0.00	0.00	0.00	\$0	\$2,640,453
STATE TOTAL		\$436,812,957				\$15,235,312	\$572,904,335

TABLE 7: 2001-2002 LOCAL SALES AND PROPERTY TAX REVENUES

School System	DEBT SERVICE TAXES						TOTAL AD VALOREM TAXES (DEBT)
	PARISH MILL RATE	PARISH REVENUE AMOUNT	DIST MILL LOW	DIST MILL HIGH	# OF DIST.	DIST REVENUE AMOUNT	
	(13)	(14)	(15)	(16)	(17)	(18)	
ACADIA	0.00	\$0	0.00	32.00	5	\$1,187,855	\$1,187,855
ALLEN	0.00	\$0	9.20	34.00	6	\$1,313,281	\$1,313,281
ASCENSION	15.08	\$6,261,429	15.08	15.08	0	\$0	\$6,261,429
ASSUMPTION	4.00	\$264,946	0.00	0.00	0	\$0	\$264,946
AVOUELLES	0.00	\$0	4.00	16.00	7	\$542,661	\$542,661
BEAUREGARD	17.80	\$2,078,350	0.00	0.00	0	\$0	\$2,078,350
BIENVILLE	0.00	\$0	4.00	59.00	7	\$843,407	\$843,407
BOSSIER	0.00	\$0	4.70	4.70	1	\$1,638,687	\$1,638,687
CADDO	9.70	\$7,477,616	0.00	0.00	0	\$0	\$7,477,616
CALCASIEU	0.00	\$0	11.50	55.50	10	\$14,175,754	\$14,175,754
CALDWELL	0.00	\$0	0.00	0.00	0	\$0	\$0
CAMERON	0.00	\$0	5.00	20.00	2	\$729,058	\$729,058
CATAHOULA	0.00	\$0	3.68	40.00	4	\$479,670	\$479,670
CLAIBORNE	0.00	\$0	4.08	31.50	2	\$724,953	\$724,953
CONCORDIA	0.00	\$0	0.00	0.00	0	\$0	\$0
DESOTO	0.00	\$0	7.50	36.00	5	\$1,784,924	\$1,784,924
EAST BATON ROUGE	0.00	\$0	0.00	0.00	0	\$0	\$0
EAST CARROLL	0.00	\$0	0.00	0.00	0	\$0	\$0
EAST FELICIANA	17.61	\$911,909	0.00	0.00	0	\$0	\$911,909
EVANGELINE	0.00	\$0	7.00	36.50	3	\$692,351	\$692,351
FRANKLIN	0.00	\$0	0.00	0.00	0	\$0	\$0
GRANT	0.00	\$0	16.00	32.00	3	\$426,030	\$426,030
IBERIA	23.84	\$5,596,223	0.00	0.00	0	\$0	\$5,596,223
IBERVILLE	12.00	\$3,088,106	0.00	0.00	0	\$0	\$3,088,106
JACKSON	0.00	\$344,435	5.00	21.00	4	\$0	\$344,435
JEFFERSON	0.00	\$0	0.00	0.00	0	\$0	\$0
JEFFERSON DAVIS	0.00	\$0	18.00	30.00	5	\$1,402,253	\$1,402,253
LAFAYETTE	0.80	\$589,363	0.00	0.00	0	\$0	\$589,363
LAFOURCHE	17.20	\$5,471,982	0.00	0.00	0	\$0	\$5,471,982
LASALLE	0.00	\$0	0.00	0.00	0	\$0	\$0
LINCOLN	0.00	\$0	15.00	25.00	3	\$2,113,652	\$2,113,652
LIVINGSTON	0.00	\$0	7.75	48.15	10	\$2,958,768	\$2,958,768
MADISON	0.00	\$0	0.00	0.00	0	\$0	\$0
MOREHOUSE	0.00	\$0	0.00	0.00	0	\$0	\$0
NATCHITOCHE	0.00	\$0	23.00	48.00	3	\$2,835,260	\$2,835,260
ORLEANS	10.79	\$18,461,709	0.00	0.00	7	\$0	\$18,461,709
OUACHITA	0.00	\$0	18.50	32.60	2	\$6,773,492	\$6,773,492
PLAQUEMINES	1.70	\$761,644	0.00	0.00	0	\$0	\$761,644
POINTE COUPEE	0.00	\$0	2.56	12.28	2	\$636,951	\$636,951
RAPIDES	0.00	\$0	5.00	86.00	13	\$10,700,246	\$10,700,246
RED RIVER	42.00	\$1,054,431	0.00	0.00	0	\$0	\$1,054,431
RICHLAND	0.00	\$0	30.00	54.00	4	\$1,148,736	\$1,148,736
SABINE	0.00	\$0	16.00	58.00	7	\$1,939,107	\$1,939,107
ST. BERNARD	13.23	\$2,742,306	0.00	0.00	0	\$0	\$2,742,306
ST. CHARLES	6.86	\$4,441,972	6.86	6.86	0	\$0	\$4,441,972
ST. HELENA	0.00	\$0	0.00	0.00	6	\$0	\$0
ST. JAMES	10.00	\$2,143,794	0.00	0.00	0	\$0	\$2,143,794
ST. JOHN THE BAPTIST	24.12	\$3,955,700	0.00	0.00	0	\$0	\$3,955,700
ST. LANDRY	10.50	\$2,664,843	0.00	0.00	0	\$0	\$2,664,843
ST. MARTIN	24.00	\$3,141,485	0.00	0.00	0	\$0	\$3,141,485
ST. MARY	0.00	\$0	8.50	26.00	2	\$1,890,876	\$1,890,876
ST. TAMMANY	25.90	\$14,098,713	0.00	0.00	0	\$0	\$14,098,713
TANGIPAHOA	0.00	\$0	8.00	34.00	8	\$2,671,881	\$2,671,881
TENSAS	0.00	\$0	0.00	0.00	0	\$0	\$0
TERREBONNE	0.00	\$5,979	0.00	0.00	0	\$0	\$5,979
UNION	6.50	\$478,156	0.00	0.00	0	\$0	\$478,156
VERMILION	1.33	\$242,060	0.00	0.00	0	\$0	\$242,060
VERNON	0.00	\$0	3.82	80.00	9	\$1,216,182	\$1,216,182
WASHINGTON	0.00	\$0	19.00	42.00	2	\$764,714	\$764,714
WEBSTER	0.00	\$0	30.00	96.13	7	\$1,795,647	\$1,795,647
WEST BATON ROUGE	9.00	\$1,614,226	0.00	0.00	0	\$0	\$1,614,226
WEST CARROLL	0.00	\$0	0.00	0.00	0	\$0	\$0
WEST FELICIANA	4.00	\$1,090,670	0.00	0.00	0	\$0	\$1,090,670
WINN	0.00	\$0	26.00	75.00	4	\$1,268,537	\$1,268,537
CITY OF MONROE	20.25	\$5,686,408	0.00	0.00	0	\$0	\$5,686,408
CITY OF BOGALUSA	0.00	\$0	0.00	0.00	0	\$0	\$0
STATE TOTAL		\$94,668,455				\$64,654,933	\$159,323,388

TABLE 7: 2001-2002 LOCAL SALES AND PROPERTY TAX REVENUES

School System	SUMMARY OF AD VALOREM TAXES						TOTAL AD VALOREM REVENUE INCLUDING DEBT
	PARISHWIDE MILLAGE INCL. DEBT	REVENUE PARISHWIDE INCL. DEBT	REVENUE DISTRICT INCL. DEBT	TOTAL AVG. MILL RATE (DEBT)	TOTAL AVG. MILL RATE (NON DEBT)	TOTAL AVG. MILL RATE INCLUDING DEBT	
	(20)	(21)	(22)	(23)	(24)	(25)	
ACADIA	25.17	\$3,662,362	\$1,329,640	8.00	25.62	33.63	\$4,992,002
ALLEN	9.39	\$551,380	\$2,451,034	21.13	27.18	48.32	\$3,002,414
ASCENSION	52.84	\$21,939,087	\$0	14.26	35.70	49.96	\$21,939,087
ASSUMPTION	43.08	\$2,853,453	\$0	3.81	37.21	41.02	\$2,853,453
AVOYELLES	12.92	\$884,279	\$542,661	8.07	13.14	21.21	\$1,426,940
BEAUREGARD	49.15	\$5,738,821	\$0	16.57	29.18	45.74	\$5,738,821
BIENVILLE	39.68	\$3,589,361	\$843,407	7.32	31.13	38.45	\$4,432,768
BOSSIER	49.94	\$17,247,084	\$1,638,687	4.44	46.74	51.18	\$18,885,771
CADDO	86.03	\$68,885,392	\$0	8.76	71.91	80.66	\$68,885,392
CALCASIEU	19.56	\$16,081,831	\$14,175,754	17.07	19.37	36.44	\$30,257,585
CALDWELL	36.46	\$890,595	\$0	0.00	36.33	36.33	\$890,595
CAMERON	50.72	\$7,267,698	\$729,058	5.00	49.80	54.79	\$7,996,756
CATAHOULA	17.65	\$468,809	\$593,154	18.11	21.99	40.10	\$1,061,963
CLAIBORNE	18.51	\$1,198,567	\$1,172,627	11.15	25.32	36.47	\$2,371,194
CONCORDIA	40.51	\$3,972,637	\$0	0.00	39.44	39.44	\$3,972,637
DESOTO	47.56	\$7,825,829	\$1,784,924	10.62	46.58	57.21	\$9,610,753
EAST BATON ROUGE	43.45	\$79,650,723	\$0	0.00	42.59	42.59	\$79,650,723
EAST CARROLL	12.35	\$331,192	\$0	0.00	11.80	11.80	\$331,192
EAST FELICIANA	36.46	\$1,871,956	\$0	15.84	16.68	32.52	\$1,871,956
EVANGELINE	14.78	\$1,493,316	\$2,111,678	6.82	28.67	35.49	\$3,604,994
FRANKLIN	13.80	\$594,978	\$0	0.00	13.78	13.78	\$594,978
GRANT	30.05	\$811,390	\$660,903	15.68	38.51	54.19	\$1,472,293
IBERIA	36.48	\$8,568,500	\$0	24.21	12.86	37.07	\$8,568,500
IBERVILLE	40.27	\$10,363,166	\$0	11.82	27.85	39.67	\$10,363,166
JACKSON	25.30	\$1,695,244	\$0	6.29	24.67	30.96	\$1,695,244
JEFFERSON	12.44	\$23,363,306	\$0	0.00	12.13	12.13	\$23,363,306
JEFFERSON DAVIS	17.25	\$1,769,545	\$2,634,078	14.03	30.02	44.04	\$4,403,623
LAFAYETTE	34.36	\$24,710,055	\$0	0.79	32.28	33.07	\$24,710,055
LAFOURCHE	43.60	\$13,870,676	\$0	16.66	25.57	42.22	\$13,870,676
LASALLE	54.03	\$2,010,464	\$0	0.00	51.22	51.22	\$2,010,464
LINCOLN	37.36	\$5,699,965	\$2,543,244	13.77	39.95	53.72	\$8,243,209
LIVINGSTON	22.47	\$3,079,709	\$2,958,768	20.14	20.96	41.10	\$6,038,477
MADISON	9.52	\$427,972	\$0	0.00	9.47	9.47	\$427,972
MOREHOUSE	28.86	\$3,205,307	\$34,566	0.00	31.24	31.24	\$3,239,873
NATCHITOCHE	11.65	\$1,289,944	\$3,606,021	25.49	18.52	44.01	\$4,895,965
ORLEANS	52.70	\$90,169,792	\$0	10.39	40.37	50.77	\$90,169,792
OUACHITA	29.26	\$8,500,579	\$6,773,492	23.22	29.13	52.35	\$15,274,071
PLAQUEMINES	24.70	\$11,280,989	\$0	1.54	21.34	22.88	\$11,280,989
POINTE COUPEE	16.50	\$3,320,244	\$636,951	2.31	12.06	14.38	\$3,957,195
RAPIDES	25.70	\$10,339,136	\$14,462,129	25.92	34.16	60.08	\$24,801,265
RED RIVER	83.20	\$2,088,835	\$0	40.50	39.73	80.23	\$2,088,835
RICHLAND	13.29	\$698,643	\$1,148,736	21.61	13.14	34.75	\$1,847,379
SABINE	12.74	\$873,081	\$2,514,705	28.56	21.34	49.89	\$3,387,786
ST. BERNARD	48.23	\$9,996,961	\$0	13.01	34.42	47.44	\$9,996,961
ST. CHARLES	58.83	\$37,325,652	\$0	6.80	50.34	57.14	\$37,325,652
ST. HELENA	17.86	\$498,049	\$0	0.00	16.35	16.35	\$498,049
ST. JAMES	38.06	\$8,657,395	\$0	9.82	29.84	39.67	\$8,657,395
ST. JOHN THE BAPTIST	46.59	\$7,519,998	\$0	23.01	20.74	43.75	\$7,519,998
ST. LANDRY	31.15	\$8,126,328	\$0	9.81	20.11	29.92	\$8,126,328
ST. MARTIN	39.14	\$5,068,861	\$0	26.21	16.08	42.30	\$5,068,861
ST. MARY	20.93	\$5,246,414	\$5,076,851	7.33	32.69	40.02	\$10,323,265
ST. TAMMANY	87.10	\$47,412,967	\$0	24.78	58.55	83.33	\$47,412,967
TANGIPAHOA	4.06	\$933,814	\$3,051,241	11.57	5.69	17.26	\$3,985,055
TENSAS	30.30	\$1,203,520	\$0	0.00	30.22	30.22	\$1,203,520
TERREBONNE	9.27	\$3,339,363	\$0	0.02	8.71	8.73	\$3,339,363
UNION	12.75	\$937,103	\$114,553	6.58	7.89	14.48	\$1,051,656
VERMILION	40.73	\$7,398,567	\$0	1.27	37.50	38.77	\$7,398,567
VERNON	10.87	\$878,536	\$2,295,451	14.66	23.59	38.25	\$3,173,987
WASHINGTON	18.98	\$793,971	\$776,268	15.83	16.67	32.50	\$1,570,239
WEBSTER	19.69	\$2,875,875	\$1,795,647	14.87	23.81	38.68	\$4,671,522
WEST BATON ROUGE	28.39	\$5,087,043	\$0	8.92	19.20	28.12	\$5,087,043
WEST CARROLL	23.76	\$840,585	\$78,824	0.00	25.95	25.95	\$919,409
WEST FELICIANA	23.21	\$6,328,198	\$0	3.80	18.26	22.06	\$6,328,198
WINN	21.38	\$935,621	\$1,355,193	27.83	22.43	50.26	\$2,290,814
CITY OF MONROE	46.84	\$13,156,312	\$0	20.37	26.76	47.13	\$13,156,312
CITY OF BOGALUSA	50.82	\$2,640,453	\$0	0.00	48.49	48.49	\$2,640,453
STATE TOTAL		\$652,337,478	\$79,890,245	8.88	31.94	40.82	\$732,227,723

TABLE 7: 2001-2002 LOCAL SALES AND PROPERTY TAX REVENUES

School System	SALES TAXES			TOTAL SALES TAX REVENUE	COMPUTED SALES TAX BASE		
	COMBINED SALES PERCENT	SALES REVENUE (NON-DEBT)	SALES REVENUE (DEBT)		COMPUTED SALES TAX BASE	NON-DEBT RATE	DEBT RATE
	(27)	(28)	(29)		(30)	(31)	(32)
ACADIA	1.00%	\$7,160,065	\$0	\$7,160,065	\$716,006,500	1.00%	0.00%
ALLEN	2.00%	\$3,741,866	\$0	\$3,741,866	\$187,093,300	2.00%	0.00%
ASCENSION	2.00%	\$31,673,888	\$0	\$31,673,888	\$1,583,694,400	2.00%	0.00%
ASSUMPTION	2.50%	\$4,215,085	\$1,053,799	\$5,268,884	\$210,755,360	2.00%	0.50%
AVOYELLES	1.50%	\$4,023,041	\$379,692	\$4,402,733	\$293,515,533	1.37%	0.13%
BEAUREGARD	2.00%	\$6,625,726	\$0	\$6,625,726	\$331,286,300	2.00%	0.00%
BIENVILLE	2.00%	\$2,964,986	\$0	\$2,964,986	\$148,249,300	2.00%	0.00%
BOSSIER	1.50%	\$22,450,840	\$0	\$22,450,840	\$1,496,722,667	1.50%	0.00%
CADDO	1.50%	\$51,798,848	\$0	\$51,798,848	\$3,453,256,533	1.50%	0.00%
CALCASIEU	2.00%	\$64,987,583	\$0	\$64,987,583	\$3,249,379,150	2.00%	0.00%
CALDWELL	2.00%	\$1,495,053	\$0	\$1,495,053	\$74,752,650	2.00%	0.00%
CAMERON	0.00%	\$0	\$0	\$0	\$8,792,485	0.00%	0.00%
CATAHOULA	2.00%	\$1,424,184	\$0	\$1,424,184	\$71,209,200	2.00%	0.00%
CLAIBORNE	2.00%	\$2,471,300	\$0	\$2,471,300	\$123,565,000	2.00%	0.00%
CONCORDIA	2.00%	\$3,095,435	\$0	\$3,095,435	\$154,771,750	2.00%	0.00%
DESOTO	2.50%	\$5,349,890	\$1,047,491	\$6,397,381	\$255,895,240	2.09%	0.41%
EAST BATON ROUGE	2.00%	\$125,380,883	\$0	\$125,380,883	\$6,269,044,150	2.00%	0.00%
EAST CARROLL	3.00%	\$1,555,153	\$0	\$1,555,153	\$51,838,433	3.00%	0.00%
EAST FELICIANA	2.00%	\$1,152,806	\$1,173,543	\$2,326,349	\$116,317,450	0.99%	1.01%
EVANGELINE	2.00%	\$4,432,912	\$0	\$4,432,912	\$221,645,600	2.00%	0.00%
FRANKLIN	1.50%	\$2,690,967	\$0	\$2,690,967	\$179,397,800	1.50%	0.00%
GRANT	1.00%	\$808,228	\$0	\$808,228	\$80,822,800	1.00%	0.00%
IBERIA	2.00%	\$18,457,334	\$1,315,678	\$19,773,012	\$988,650,600	1.87%	0.13%
IBERVILLE	1.81%	\$13,230,378	\$0	\$13,230,378	\$730,960,110	1.81%	0.00%
JACKSON	3.00%	\$5,046,316	\$0	\$5,046,316	\$168,210,533	3.00%	0.00%
JEFFERSON	2.00%	\$146,305,236	\$0	\$146,305,236	\$7,315,261,800	2.00%	0.00%
JEFFERSON DAVIS	2.25%	\$6,738,298	\$447,497	\$7,185,795	\$319,368,667	2.11%	0.14%
LAFAYETTE	1.75%	\$50,163,710	\$9,440,133	\$59,603,843	\$3,405,933,886	1.47%	0.28%
LAFOURCHE	2.00%	\$19,545,497	\$0	\$19,545,497	\$977,274,850	2.00%	0.00%
LASALLE	2.00%	\$2,623,571	\$0	\$2,623,571	\$131,178,550	2.00%	0.00%
LINCOLN	2.00%	\$10,767,727	\$0	\$10,767,727	\$538,386,350	2.00%	0.00%
LIVINGSTON	2.50%	\$18,999,959	\$0	\$18,999,959	\$759,998,360	2.50%	0.00%
MADISON	1.50%	\$1,426,584	\$0	\$1,426,584	\$95,105,600	1.50%	0.00%
MOREHOUSE	1.50%	\$4,608,262	\$0	\$4,608,262	\$307,217,467	1.50%	0.00%
NATCHITOCHE	1.50%	\$6,649,128	\$0	\$6,649,128	\$443,275,200	1.50%	0.00%
ORLEANS	1.50%	\$83,405,961	\$9,267,329	\$92,673,290	\$6,178,219,333	1.35%	0.15%
OUACHITA	3.00%	\$31,785,965	\$0	\$31,785,965	\$1,059,532,167	3.00%	0.00%
PLAQUEMINES	2.00%	\$9,165,265	\$1,116,150	\$10,281,415	\$514,070,750	1.78%	0.22%
POINTE COUPEE	2.00%	\$5,351,917	\$0	\$5,351,917	\$267,595,850	2.00%	0.00%
RAPIDES	1.50%	\$26,666,814	\$0	\$26,666,814	\$1,777,787,600	1.50%	0.00%
RED RIVER	2.00%	\$1,240,228	\$0	\$1,240,228	\$62,011,400	2.00%	0.00%
RICHLAND	2.00%	\$3,262,975	\$0	\$3,262,975	\$163,148,750	2.00%	0.00%
SABINE	1.50%	\$2,804,117	\$569,252	\$3,373,369	\$224,891,267	1.25%	0.25%
ST. BERNARD	2.00%	\$14,161,674	\$625,460	\$14,787,134	\$739,356,700	1.92%	0.08%
ST. CHARLES	2.50%	\$21,162,253	\$1,361,176	\$22,523,429	\$900,937,160	2.35%	0.15%
ST. HELENA	2.00%	\$942,408	\$0	\$942,408	\$47,120,400	2.00%	0.00%
ST. JAMES	2.00%	\$10,713,686	\$0	\$10,713,686	\$535,684,300	2.00%	0.00%
ST. JOHN THE BAPTIST	2.25%	\$12,004,707	\$0	\$12,004,707	\$533,542,533	2.25%	0.00%
ST. LANDRY	2.00%	\$14,559,642	\$0	\$14,559,642	\$727,982,100	2.00%	0.00%
ST. MARTIN	2.00%	\$7,181,417	\$0	\$7,181,417	\$359,070,850	2.00%	0.00%
ST. MARY	1.75%	\$12,027,275	\$0	\$12,027,275	\$687,272,857	1.75%	0.00%
ST. TAMMANY	2.00%	\$50,857,765	\$1,990,000	\$52,847,765	\$2,642,388,250	1.92%	0.08%
TANGIPAHOA	2.00%	\$17,024,434	\$4,555,850	\$21,580,284	\$1,079,014,200	1.58%	0.42%
TENSAS	1.50%	\$564,401	\$0	\$564,401	\$37,626,733	1.50%	0.00%
TERREBONNE	2.08%	\$33,767,608	\$0	\$33,767,608	\$1,623,442,692	2.08%	0.00%
UNION	2.00%	\$3,766,822	\$0	\$3,766,822	\$188,341,100	2.00%	0.00%
VERMILION	1.00%	\$5,621,301	\$0	\$5,621,301	\$562,130,100	1.00%	0.00%
VERNON	2.00%	\$7,260,026	\$0	\$7,260,026	\$363,001,300	2.00%	0.00%
WASHINGTON	2.00%	\$3,470,550	\$0	\$3,470,550	\$173,527,500	2.00%	0.00%
WEBSTER	2.00%	\$8,844,208	\$0	\$8,844,208	\$442,210,400	2.00%	0.00%
WEST BATON ROUGE	2.00%	\$6,932,730	\$0	\$6,932,730	\$346,636,500	2.00%	0.00%
WEST CARROLL	1.00%	\$935,966	\$0	\$935,966	\$93,596,600	1.00%	0.00%
WEST FELICIANA	2.00%	\$2,783,562	\$0	\$2,783,562	\$139,178,100	2.00%	0.00%
WINN	2.00%	\$3,039,911	\$0	\$3,039,911	\$151,995,550	2.00%	0.00%
CITY OF MONROE	1.75%	\$19,821,735	\$0	\$19,821,735	\$1,132,670,571	1.75%	0.00%
CITY OF BOGALUSA	1.00%	\$2,228,817	\$0	\$2,228,817	\$222,881,700	1.00%	0.00%
STATE TOTAL	1.87%	\$1,077,416,879	\$34,343,050	\$1,111,759,929	\$59,435,698,887	1.81%	0.06%

TABLE 7: 2001-2002 LOCAL SALES AND PROPERTY TAX REVENUES

School System	OTHER REVENUES: Includes State and Federal taxes in lieu of & 50% of earnings from 16th section and from other real estate	Total Revenue for Use in MFP Level 2
	(34)	(35)
ACADIA	\$374,434	\$12,526,501
ALLEN	\$102,209	\$6,846,489
ASCENSION	\$158,098	\$53,771,073
ASSUMPTION	\$185,588	\$8,307,925
AVOUELLES	\$279,533	\$6,109,206
BEAUREGARD	\$292,858	\$12,657,405
BIENVILLE	\$153,584	\$7,551,338
BOSSIER	\$565,929	\$41,902,540
CADDO	\$2,342,427	\$123,026,667
CALCASIEU	\$1,012,782	\$96,257,950
CALDWELL	\$129,066	\$2,514,714
CAMERON	\$626,578	\$8,623,334
CATAHOULA	\$100,346	\$2,586,493
CLAIBORNE	\$200,565	\$5,043,059
CONCORDIA	\$157,490	\$7,225,562
DESOTO	\$315,107	\$16,323,241
EAST BATON ROUGE	\$4,104,462	\$209,136,068
EAST CARROLL	\$85,632	\$1,971,977
EAST FELICIANA	\$81,404	\$4,279,709
EVANGELINE	\$240,117	\$8,278,023
FRANKLIN	\$72,008	\$3,357,953
GRANT	\$662,382	\$2,942,903
IBERIA	\$572,416	\$28,913,928
IBERVILLE	\$188,545	\$23,782,089
JACKSON	\$84,061	\$6,825,621
JEFFERSON	\$1,987,139	\$171,655,681
JEFFERSON DAVIS	\$309,495	\$11,898,913
LAFAYETTE	\$2,181,837	\$86,495,735
LAFOURCHE	\$891,777	\$34,307,950
LASALLE	\$71,148	\$4,705,183
LINCOLN	\$274,438	\$19,285,374
LIVINGSTON	\$653,792	\$25,692,228
MADISON	\$97,970	\$1,952,526
MOREHOUSE	\$282,481	\$8,130,616
NATCHITOCHE	\$699,269	\$12,244,362
ORLEANS	\$3,429,618	\$186,272,700
OUACHITA	\$753,946	\$47,813,982
PLAQUEMINES	\$122,032	\$21,684,436
POINTE COUPEE	\$152,739	\$9,461,851
RAPIDES	\$1,182,559	\$52,650,638
RED RIVER	\$47,383	\$3,376,446
RICHLAND	\$226,753	\$5,337,107
SABINE	\$155,164	\$6,916,319
ST. BERNARD	\$358,156	\$25,142,251
ST. CHARLES	\$290,165	\$60,139,246
ST. HELENA	\$34,938	\$1,475,395
ST. JAMES	\$88,049	\$19,459,130
ST. JOHN THE BAPTIST	\$208,475	\$19,733,180
ST. LANDRY	\$455,546	\$23,141,516
ST. MARTIN	\$510,215	\$12,760,493
ST. MARY	\$515,180	\$22,865,720
ST. TAMMANY	\$1,799,322	\$102,060,054
TANGIPAHOA	\$132,380	\$25,697,719
TENSAS	\$61,806	\$1,829,727
TERREBONNE	\$353,983	\$37,460,954
UNION	\$155,888	\$4,974,366
VERMILION	\$1,875,333	\$14,895,201
VERNON	\$588,611	\$11,022,624
WASHINGTON	\$145,040	\$5,185,829
WEBSTER	\$424,025	\$13,939,755
WEST BATON ROUGE	\$125,531	\$12,145,304
WEST CARROLL	\$112,522	\$1,967,897
WEST FELICIANA	\$54,383	\$9,166,143
WINN	\$486,249	\$5,816,974
CITY OF MONROE	\$322,768	\$33,300,815
CITY OF BOGALUSA	\$241,839	\$5,111,109
STATE TOTAL	\$35,947,553	\$1,879,935,205

TABLE 8: OCTOBER 1, 2002 STUDENT MEMBERSHIP

School System	GRADE LEVELS										
	Infants	Pre-	K	1	2	3	4	5	6	7	8
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Acadia Parish	48	72	751	761	790	727	800	734	815	755	710
Allen Parish	1	39	356	339	353	320	315	327	314	388	343
Ascension Parish	49	119	1,204	1,340	1,203	1,218	1,323	1,232	1,252	1,141	1,191
Assumption Parish	30	87	291	334	334	307	397	342	321	368	412
Avoyelles Parish	40	52	529	517	474	481	487	438	558	523	524
Beauregard Parish	0	94	477	448	429	468	491	469	539	502	473
Bienville Parish	0	18	184	189	179	183	204	202	191	207	198
Bossier Parish	0	188	1,568	1,485	1,393	1,376	1,466	1,492	1,519	1,433	1,587
Caddo Parish	1	376	3,437	3,331	3,271	3,346	3,725	3,520	3,944	3,151	3,793
Calcasieu Parish	0	403	2,528	2,443	2,461	2,608	2,466	2,351	2,410	2,413	2,473
Caldwell Parish	0	29	143	141	121	131	145	145	155	149	153
Cameron Parish	0	24	146	124	148	134	125	143	144	162	161
Catahoula Parish	0	7	142	144	140	164	130	169	165	123	136
Claiborne Parish	4	34	196	196	191	196	248	224	259	221	219
Concordia Parish	17	22	311	297	311	328	332	264	318	335	336
DeSoto Parish	0	60	360	331	377	390	416	349	424	411	420
E. Baton Rouge Parish	20	76	4,045	4,085	3,881	4,178	4,384	3,998	4,100	3,816	4,766
East Carroll Parish	0	16	142	136	166	134	156	161	122	140	177
East Feliciana Parish	0	32	218	170	180	192	199	194	163	188	238
Evangeline Parish	29	52	508	537	479	473	588	500	520	549	472
Franklin Parish	24	38	313	296	284	321	310	284	314	304	277
Grant Parish	12	38	244	309	285	273	305	324	280	290	307
Iberia Parish	50	117	1,087	1,159	1,112	1,041	1,218	1,118	1,060	1,179	1,134
Iberville Parish	0	23	328	360	380	378	397	381	382	354	388
Jackson Parish	5	25	209	182	175	178	176	186	210	196	203
Jefferson Parish		168	3,666	4,072	3,947	4,262	4,214	4,034	4,318	4,292	4,073
Jefferson Davis Parish	24	47	451	480	429	444	427	469	447	428	447
Lafayette Parish	75	173	2,171	2,259	2,219	2,262	2,199	2,300	2,471	2,438	2,417
Lafourche Parish	119	132	1,028	1,071	1,047	1,128	1,294	1,216	1,261	1,129	1,362
LaSalle Parish	0	15	185	185	169	177	211	209	204	199	212
Lincoln Parish	0	41	516	531	503	534	498	486	500	488	539
Livingston Parish	0	162	1,563	1,709	1,609	1,663	1,717	1,708	1,679	1,628	1,581
Madison Parish	10	7	184	224	199	240	187	181	167	201	216
Morehouse Parish	16	76	443	458	419	477	434	402	370	438	350
Natchitoches Parish	26	55	610	527	501	533	546	481	559	523	541
Orleans Parish	0	412	4,732	4,717	5,301	5,793	7,304	4,412	5,485	4,793	7,002
Ouachita Parish	94	125	1,436	1,313	1,310	1,343	1,330	1,377	1,417	1,502	1,541
Plaquemines Parish	0	17	371	338	365	330	376	327	385	345	358
Pointe Coupee Parish	0	36	263	274	262	273	272	252	231	217	287
Rapides Parish	79	244	1,744	1,805	1,824	1,745	1,795	1,571	1,675	1,751	1,806
Red River Parish	0	6	116	109	103	147	166	109	94	130	136
Richland Parish	10	46	285	264	265	281	280	307	309	295	289
Sabine Parish	17	39	314	284	277	277	299	344	341	330	352
St. Bernard Parish	7	34	627	613	653	650	693	614	718	722	717
St. Charles Parish	44	46	766	720	702	712	722	700	741	785	708
St. Helena Parish	0	8	96	117	100	121	99	92	112	100	94
St. James Parish	26	53	265	309	278	282	318	310	285	291	335
St. John the Baptist Parish	25	77	462	503	501	515	543	486	474	566	511
St. Landry Parish	86	157	1,228	1,317	1,120	1,258	1,266	1,261	1,213	1,232	1,195
St. Martin Parish	41	60	621	625	644	633	689	614	645	622	759
St. Mary Parish	36	84	706	735	775	769	885	828	814	896	821
St. Tammany Parish	0	385	2,385	2,912	2,460	2,420	2,556	2,608	2,646	2,760	2,717
Tangipahoa Parish	0	96	1,366	1,449	1,367	1,410	1,531	1,367	1,406	1,382	1,432
Tensas Parish	0	31	67	57	70	59	73	69	64	95	88
Terrebonne Parish	76	214	1,473	1,541	1,485	1,510	1,514	1,429	1,596	1,498	1,713
Union Parish	0	29	283	249	278	248	301	298	285	269	292
Vermilion Parish	43	119	660	593	625	624	698	713	703	756	714
Vernon Parish	31	108	967	836	823	804	799	751	733	808	708
Washington Parish	0	76	375	339	363	375	354	384	322	343	374
Webster Parish	0	49	611	609	565	565	568	569	564	593	709
W. Baton Rouge Parish	0	21	244	244	293	265	251	275	285	296	329
West Carroll Parish	12	38	171	185	143	185	203	199	214	194	188
West Feliciana Parish	0	19	165	161	163	179	203	164	188	184	172
Winn Parish	14	49	194	239	216	211	204	202	244	228	202
City of Monroe	37	70	806	702	725	782	816	726	706	804	723
City of Bogalusa	0	22	241	244	233	210	232	198	203	223	256
State Total	1,278	5,687	54,574	55,573	54,448	56,241	59,870	54,589	57,553	56,072	60,357

TABLE 8: OCTOBER 1, 2002 STUDENT MEMBERSHIP

School System	GRADE LEVELS						
	9	10	11	12	13	14	Ungraded
	(12)	(13)	(14)	(15)	(16)	(17)	(18)
Acadia Parish	776	581	586	529	0	0	61
Allen Parish	339	277	231	251	0	0	0
Ascension Parish	1,201	917	903	890	0	0	2
Assumption Parish	474	248	208	193	0	0	0
Avoyelles Parish	636	489	417	386	0	0	0
Beauregard Parish	475	438	399	358	0	0	2
Bienville Parish	168	164	176	160	0	0	27
Bossier Parish	1,456	1,324	1,174	1,161	0	0	0
Caddo Parish	3,520	3,086	2,780	2,446	0	0	0
Calcasieu Parish	2,687	2,148	2,047	1,934	0	0	151
Caldwell Parish	126	126	121	116	0	0	8
Cameron Parish	151	130	131	128	0	0	0
Catahoula Parish	130	98	113	105	0	0	12
Claiborne Parish	251	173	148	134	0	0	0
Concordia Parish	236	219	191	203	0	0	6
DeSoto Parish	374	320	298	234	0	0	76
E. Baton Rouge Parish	3,631	3,495	3,046	3,282	0	0	0
East Carroll Parish	88	91	77	100	0	0	3
East Feliciana Parish	172	179	161	142	0	0	0
Evangeline Parish	492	346	269	331	0	0	38
Franklin Parish	292	227	179	182	0	0	57
Grant Parish	288	213	220	184	0	0	0
Iberia Parish	1,261	806	805	763	0	0	132
Iberville Parish	400	296	249	251	0	0	0
Jackson Parish	213	171	145	145	0	0	14
Jefferson Parish	3,951	3,587	2,823	2,524	0	0	0
Jefferson Davis Parish	481	389	349	381	0	0	0
Lafayette Parish	2,429	2,132	1,852	1,536	0	0	0
Lafourche Parish	1,418	936	1,036	859	0	0	0
LaSalle Parish	229	183	186	163	0	0	22
Lincoln Parish	577	478	397	421	0	0	41
Livingston Parish	1,574	1,441	1,234	1,147	0	0	0
Madison Parish	125	145	94	112	0	0	10
Morehouse Parish	429	287	228	251	0	0	43
Natchitoches Parish	599	403	321	339	0	0	52
Orleans Parish	5,001	4,565	4,199	4,372	0	0	0
Ouachita Parish	1,447	1,267	1,088	1,012	0	0	0
Plaquemines Parish	391	355	316	306	0	0	30
Pointe Coupee Parish	228	198	184	191	0	0	0
Rapides Parish	1,735	1,611	1,530	1,487	0	0	0
Red River Parish	106	102	108	87	0	0	13
Richland Parish	278	234	196	176	0	0	4
Sabine Parish	340	304	295	266	0	0	50
St. Bernard Parish	762	626	516	431	0	0	0
St. Charles Parish	828	721	635	633	0	0	0
St. Helena Parish	112	112	69	84	0	0	0
St. James Parish	282	248	240	261	0	0	20
St. John the Baptist Parish	452	433	274	351	0	0	0
St. Landry Parish	1,255	997	802	849	0	0	95
St. Martin Parish	723	638	515	519	0	0	26
St. Mary Parish	835	711	637	649	0	0	0
St. Tammany Parish	3,072	2,518	2,325	2,187	0	0	0
Tangipahoa Parish	1,391	1,330	1,127	1,002	0	0	0
Tensas Parish	63	61	58	62	0	0	5
Terrebonne Parish	1,598	1,300	1,174	1,069	0	0	84
Union Parish	313	221	167	191	0	0	5
Vermilion Parish	616	587	595	616	0	0	48
Vernon Parish	689	569	488	463	0	0	54
Washington Parish	316	292	288	329	0	0	0
Webster Parish	592	540	484	467	0	0	31
W. Baton Rouge Parish	248	258	246	241	0	0	14
West Carroll Parish	206	151	137	133	0	0	23
West Feliciana Parish	180	152	163	131	0	0	0
Winn Parish	213	207	171	174	0	0	11
City of Monroe	908	543	473	504	0	0	0
City of Bogalusa	227	187	200	190	0	0	21
State Total	57,056	48,581	43,294	41,774	0	0	1,291

TABLE 8: OCTOBER 1, 2002 STUDENT MEMBERSHIP

School System	Oct. 1, 2002	Oct. 2, 2001			
	LEA Total	LEA Total Adjusted	Change	Change (Increases)	Change (Decreases)
	(19)	(20)	(21)	(22)	(22)
Acadia Parish	9,496	9,582	(86)		(86)
Allen Parish	4,193	4,149	44	44	
Ascension Parish	15,185	14,943	242	242	
Assumption Parish	4,346	4,408	(62)		(62)
Avoyelles Parish	6,551	6,619	(68)		(68)
Beauregard Parish	6,062	6,008	54	54	
Bienville Parish	2,450	2,491	(41)		(41)
Bossier Parish	18,622	18,494	128	128	
Caddo Parish	43,727	43,752	(25)		(25)
Calcasieu Parish	31,523	31,472	51	51	
Caldwell Parish	1,809	1,819	(10)		(10)
Cameron Parish	1,851	1,885	(34)		(34)
Catahoula Parish	1,778	1,813	(35)		(35)
Claiborne Parish	2,694	2,706	(12)		(12)
Concordia Parish	3,726	3,767	(41)		(41)
DeSoto Parish	4,840	4,816	24	24	
E. Baton Rouge Parish	50,803	51,095	(292)		(292)
East Carroll Parish	1,709	1,722	(13)		(13)
East Feliciana Parish	2,428	2,473	(45)		(45)
Evangeline Parish	6,183	6,232	(49)		(49)
Franklin Parish	3,702	3,716	(14)		(14)
Grant Parish	3,572	3,594	(22)		(22)
Iberia Parish	14,042	14,342	(300)		(300)
Iberville Parish	4,567	4,769	(202)		(202)
Jackson Parish	2,433	2,522	(89)		(89)
Jefferson Parish	49,931	50,077	(146)		(146)
Jefferson Davis Parish	5,693	5,737	(44)		(44)
Lafayette Parish	28,933	29,094	(161)		(161)
Lafourche Parish	15,036	15,067	(31)		(31)
LaSalle Parish	2,549	2,537	12	12	
Lincoln Parish	6,550	6,596	(46)		(46)
Livingston Parish	20,415	19,916	499	499	
Madison Parish	2,302	2,360	(58)		(58)
Morehouse Parish	5,121	5,134	(13)		(13)
Natchitoches Parish	6,616	6,657	(41)		(41)
Orleans Parish	68,088	70,912	(2,824)		(2,824)
Ouachita Parish	17,602	17,620	(18)		(18)
Plaquemines Parish	4,610	4,727	(117)		(117)
Pointe Coupee Parish	3,168	3,158	10	10	
Rapides Parish	22,402	22,520	(118)		(118)
Red River Parish	1,532	1,647	(115)		(115)
Richland Parish	3,519	3,566	(47)		(47)
Sabine Parish	4,129	4,158	(29)		(29)
St. Bernard Parish	8,383	8,406	(23)		(23)
St. Charles Parish	9,463	9,641	(178)		(178)
St. Helena Parish	1,316	1,333	(17)		(17)
St. James Parish	3,803	3,777	26	26	
St. John the Baptist Parish	6,173	6,104	69	69	
St. Landry Parish	15,331	15,331	-		
St. Martin Parish	8,374	8,418	(44)		(44)
St. Mary Parish	10,181	10,321	(140)		(140)
St. Tammany Parish	33,951	32,844	1,107	1,107	
Tangipahoa Parish	17,656	17,839	(183)		(183)
Tensas Parish	922	953	(31)		(31)
Terrebonne Parish	19,274	19,262	12	12	
Union Parish	3,429	3,487	(58)		(58)
Vermilion Parish	8,710	8,687	23	23	
Vernon Parish	9,631	9,794	(163)		(163)
Washington Parish	4,530	4,496	34	34	
Webster Parish	7,516	7,527	(11)		(11)
W. Baton Rouge Parish	3,510	3,641	(131)		(131)
West Carroll Parish	2,382	2,481	(99)		(99)
West Feliciana Parish	2,224	2,209	15	15	
Winn Parish	2,779	2,813	(34)		(34)
City of Monroe	9,325	9,546	(221)		(221)
City of Bogalusa	2,887	3,016	(129)		(129)
State Total	708,238	712,598	(4,360)	2,350	(6,710)