

# Louisiana Accountability and Funding Systems: Impact on Students with Disabilities

## A Case Study

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Louisiana  
Developmental  
Disabilities Council

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# La. Development Disabilities Council

## Objective 7.3

- Objective 7.3** There will be an increase in the number of charter schools, early education programs, and other publically funded education facilities that approximate the percentage of students statewide served with developmental disabilities across all local education agencies (LEAs).
- Activity 7.3.1** Advocate for improved oversight and monitoring of admissions and service delivery to students with disabilities in Charter Schools, early education programs, and other publicly funded education facilities in collaboration with the Advocacy Center.
- Activity 7.3.2** Advocate for financial and accountability structures that support the inclusion of all students.

# Questions to Consider I

- How do poverty and disability impact school performance scores (i.e., why were kids diverted from Union parish schools)?
- What impact do students with significant disabilities have on a school system's financial health in the new age of competitive education reforms?
- Does Louisiana's education accountability system determine how well students are taught or which students are served in a school?

# Questions to Consider II

- How do funding distributions to traditional and charter school systems contribute to each school system's financial health?
- How do differences in the types of students served interplay with School Performance Scores and funding inequities between the traditional and charter school systems?
- What will happen to students with significant disabilities when inequities in the state's accountability and funding systems cause traditional school systems to no longer have adequate funds to provide needed services and charter schools have not been required to build their capacity to serve all children?

# Fiscal Risk Report: Union Parish

“Union Parish School Board is in the Dialogue category due to a low fund balance that has continued to decrease over the last several years. **An adequate fund balance is critical in order to ensure financial stability in case of unexpected expenditures or circumstances.**

Union Parish School Board is aware of the severity of the dwindling general fund balance and is constantly evaluating all revenues and expenses in order to improve the situation. **Over the past few years, about 40% of the student population in Union Parish has shifted to two charter schools in the parish.**

Union Parish School Board has taken the following steps:

- **Closed two elementary schools** this school year
- Joined forces with the charters schools, citizens, board members and staff to successfully **pass a property tax and 1% sales tax** for the purpose of school capital projects and school improvement.”

[http://www.boarddocs.com/la/bese/Board.nsf/files/9PHT2F6D0107/\\$file/AF\\_5.5\\_Fiscal\\_Risk\\_Assessment\\_Status\\_Update\\_October.pdf](http://www.boarddocs.com/la/bese/Board.nsf/files/9PHT2F6D0107/$file/AF_5.5_Fiscal_Risk_Assessment_Status_Update_October.pdf)

# R.S. 17:3991

State law requires Type 2 charter schools to serve no less than 85 percent of the average percentage of students who are 'at-risk' enrolled in the local public school districts from which the charter school enrolls students.

Definition of 'at-risk' has changed over time relative to charter school law.:

[Act 477 of 1997](#) included disability as one of the characteristics charter schools were expected to serve in equitable proportions to local school systems.

Current law:

[R.S. 17:3991](#) (1)(a)(i) That for Type 1 and Type 2 charter schools created as new schools, the percentage of the total number of pupils enrolled in the charter school based on the October first **pupil membership who are at risk, in the manner provided in R.S. 17:3973(1)(a), shall be equal to not less than eighty-five percent of the average percentage of pupils enrolled in the local public school districts from which the charter school enrolls its students who are eligible to participate in the federal free and reduced lunch program.** The remaining number of pupils enrolled in the charter school which would be required to have the same percentage of at-risk pupils as the percentage of pupils in the district who are eligible to participate in the federal free and reduced cost lunch program may be comprised of pupils who are at risk as is otherwise provided in R.S. 17:3973(1). For the purposes of fulfilling the provisions of this Section, the at-risk percentage for the city or parish school system shall remain fixed during the term of the approved charter at the percentage which existed during the school year that the charter proposal was approved, unless otherwise specified in the charter that the charter school will reflect the current year's at-risk percentage.

Regular Session, 2012

**ENROLLED**

SENATE CONCURRENT RESOLUTION NO. 124

BY SENATOR CLAITOR

A CONCURRENT RESOLUTION

To urge and request the State Board of Elementary and Secondary Education to study and determine the most equitable funding methodology to appropriately address the individual needs of children with special needs within the Minimum Foundation Program formula and to incorporate such methodology into the formula as expeditiously as possible.

# Academic Performance Impacts

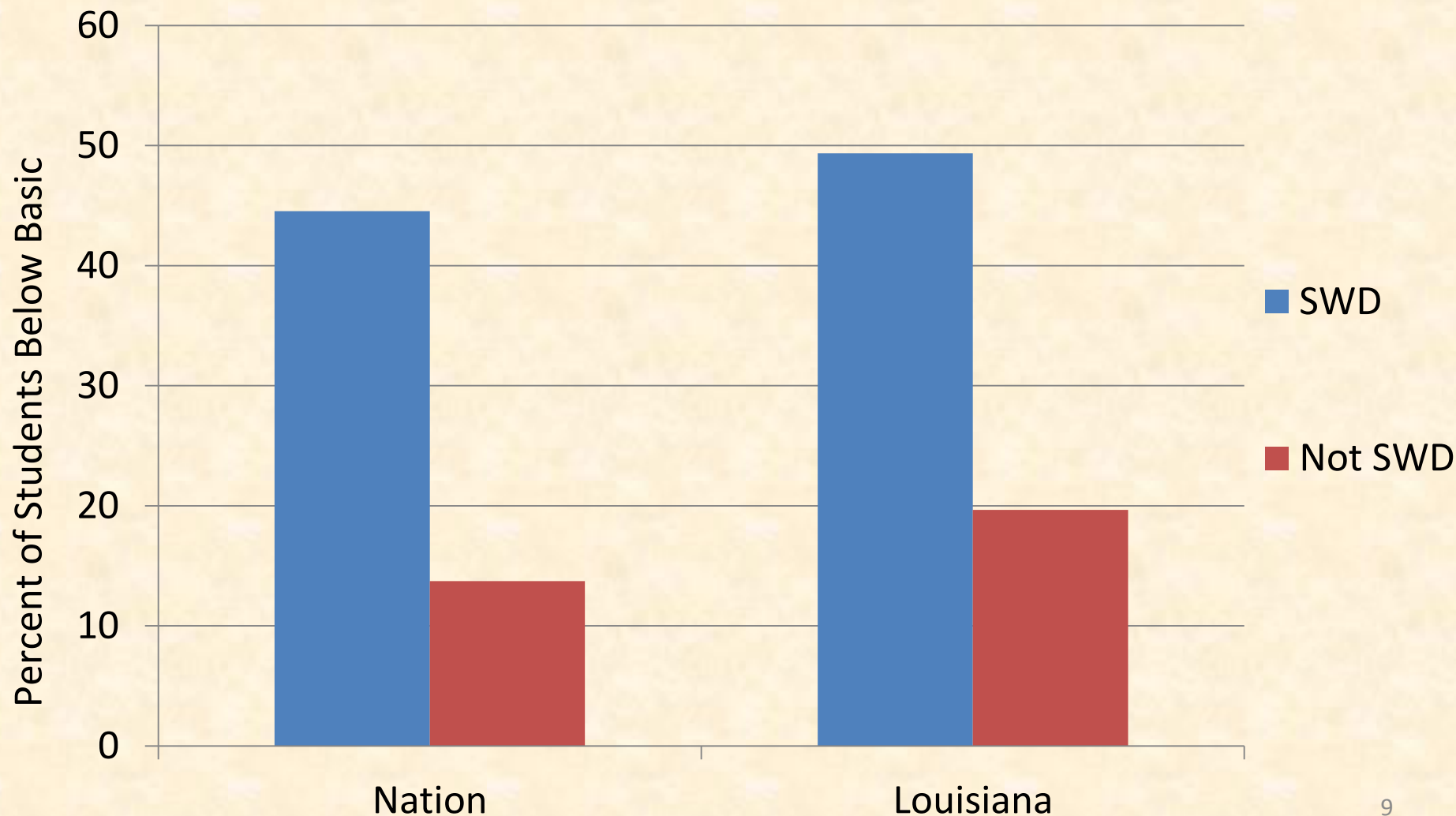
- Poverty Matters
  - Students in poverty tend to perform lower on academic measures than students who are not in poverty
- Disability Matters
  - Students with disabilities tend to perform lower on academic measures than students who without disabilities

Note: There are vast differences within all groups of children and there are some children living in poverty and children with disabilities who have academic performance matching or exceeding most students who are not in poverty or without disabilities, respectively.



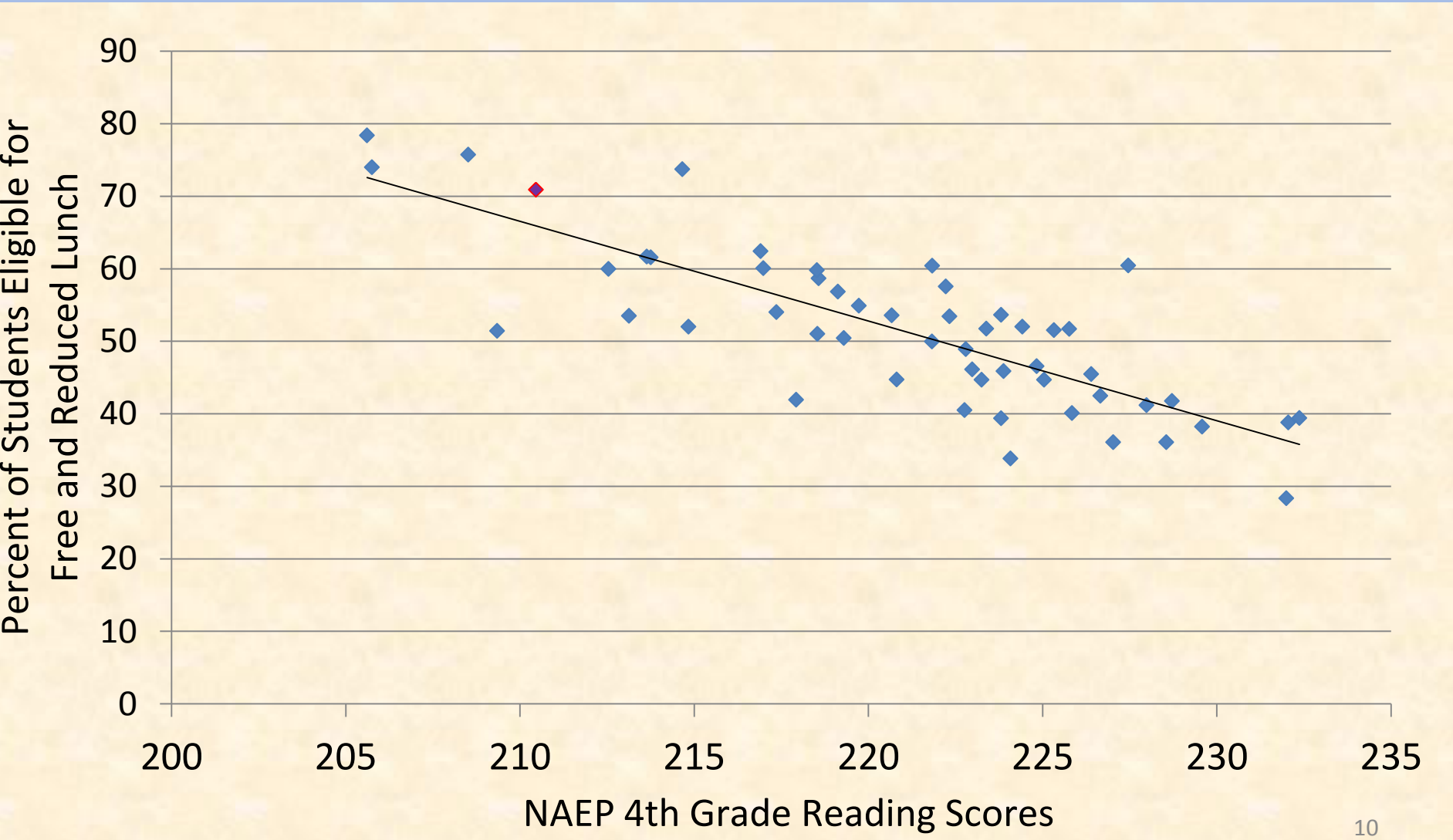
# Percent of students with and without Disabilities Scoring Below Basic in 4th Grade Math

NEAP 2013

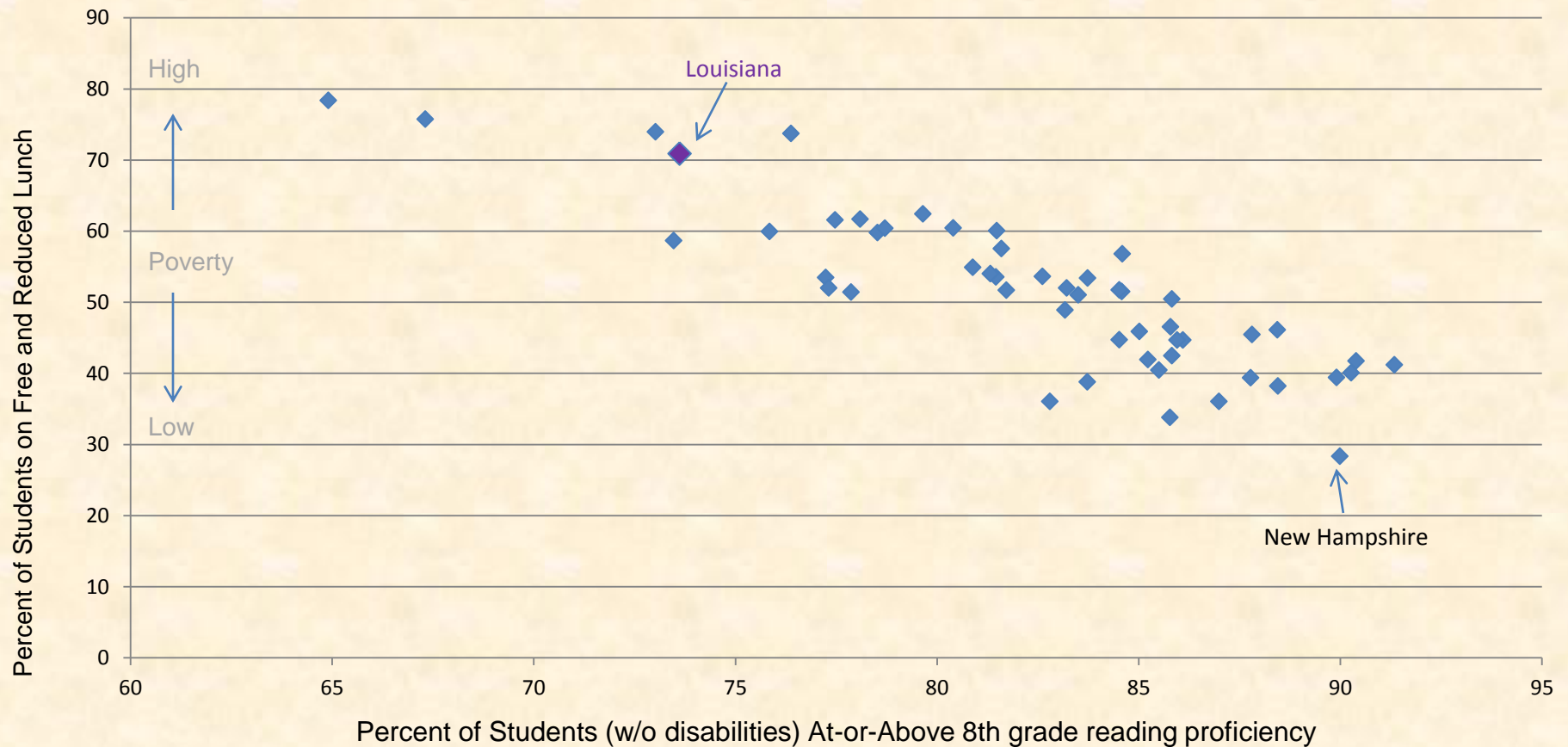


# Scatterplot of States: Average NAEP 4th Grade Reading Scores X Percent of Students Eligible for Free and Reduced Lunch

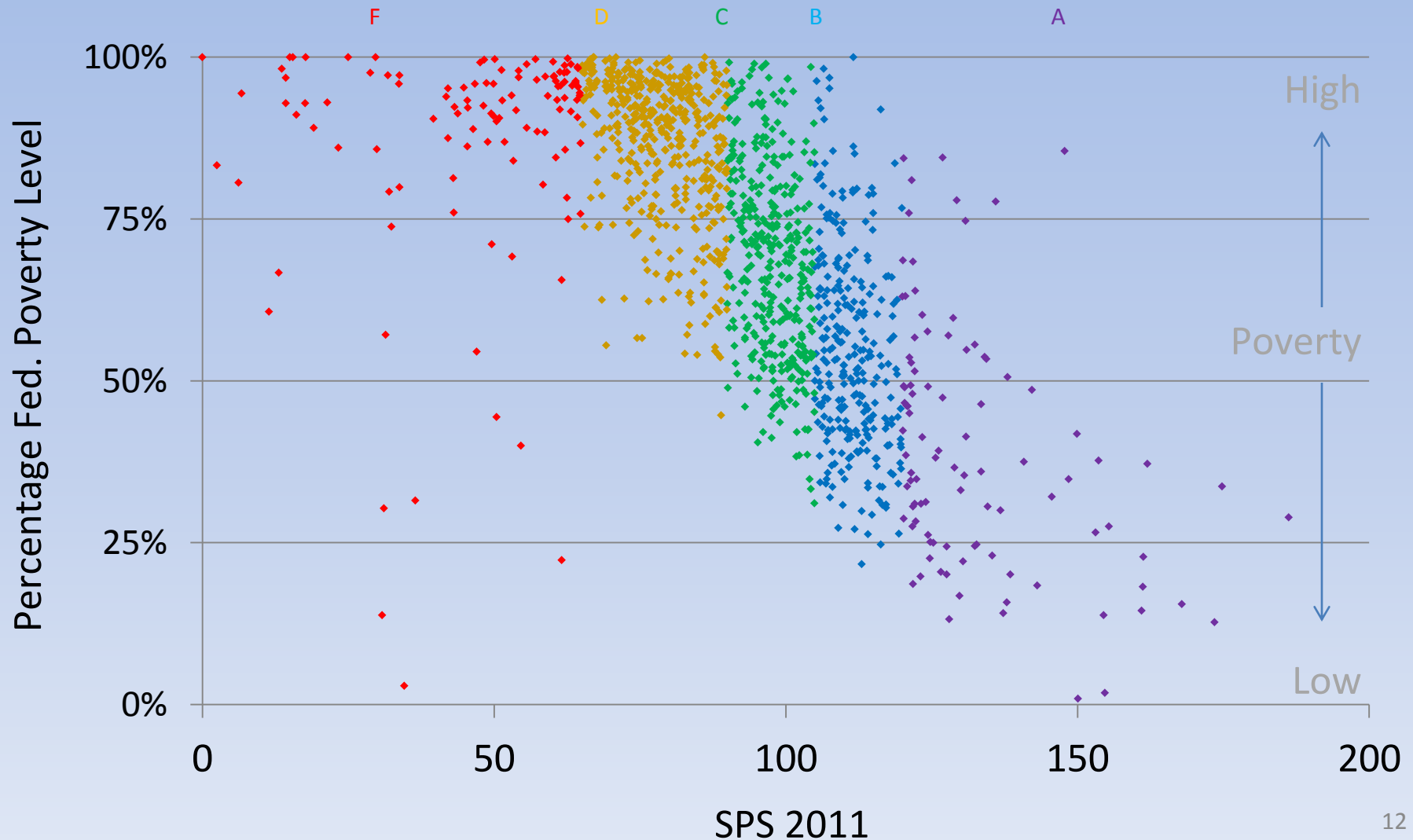
(2013;  $r = -.80$ ;  $r^2 = .65$ )



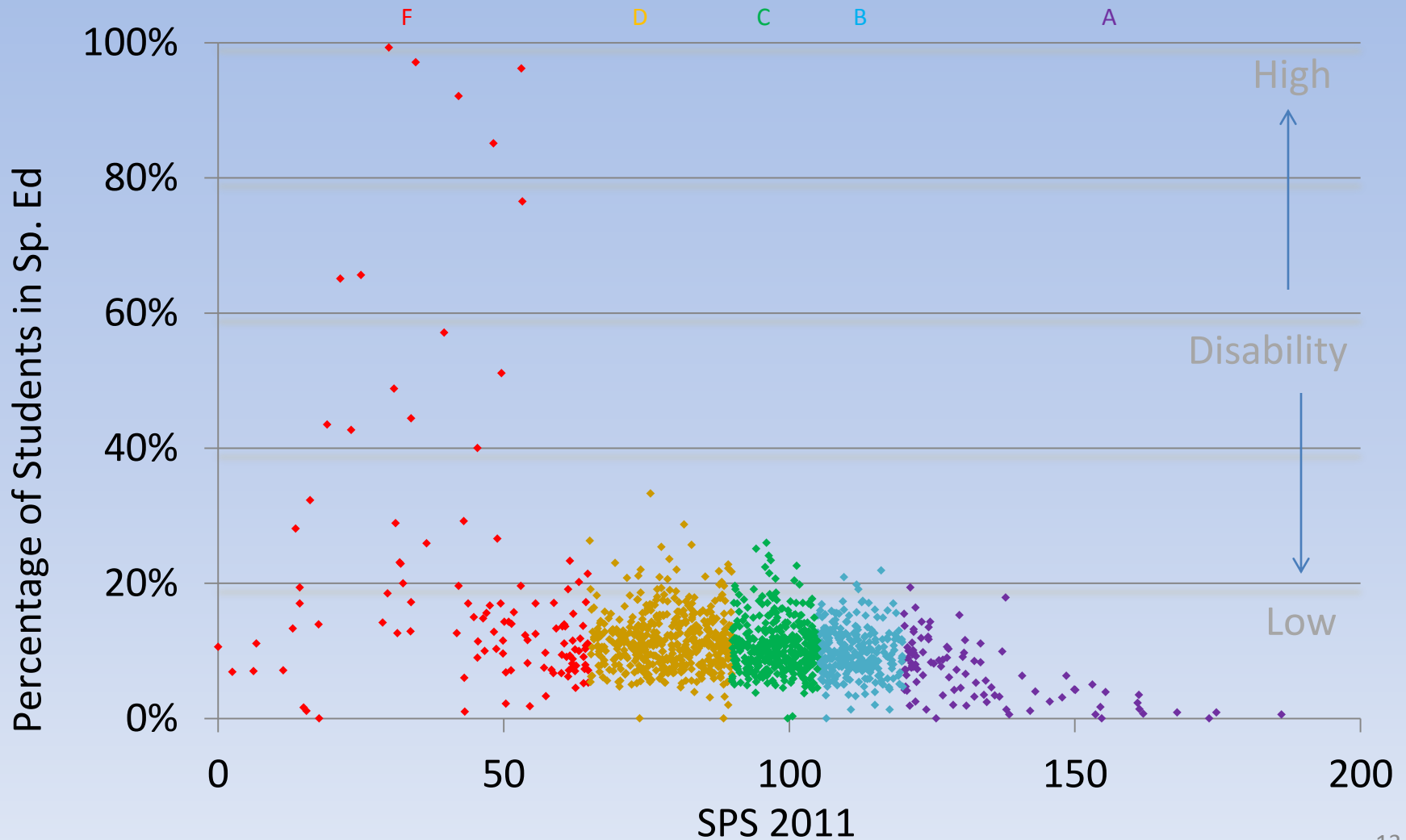
# Scatterplot of State Percentages of Students on Free and Reduced Lunch X Students At or Above Basic on NAEP 2012 8th Grade Reading Proficiency



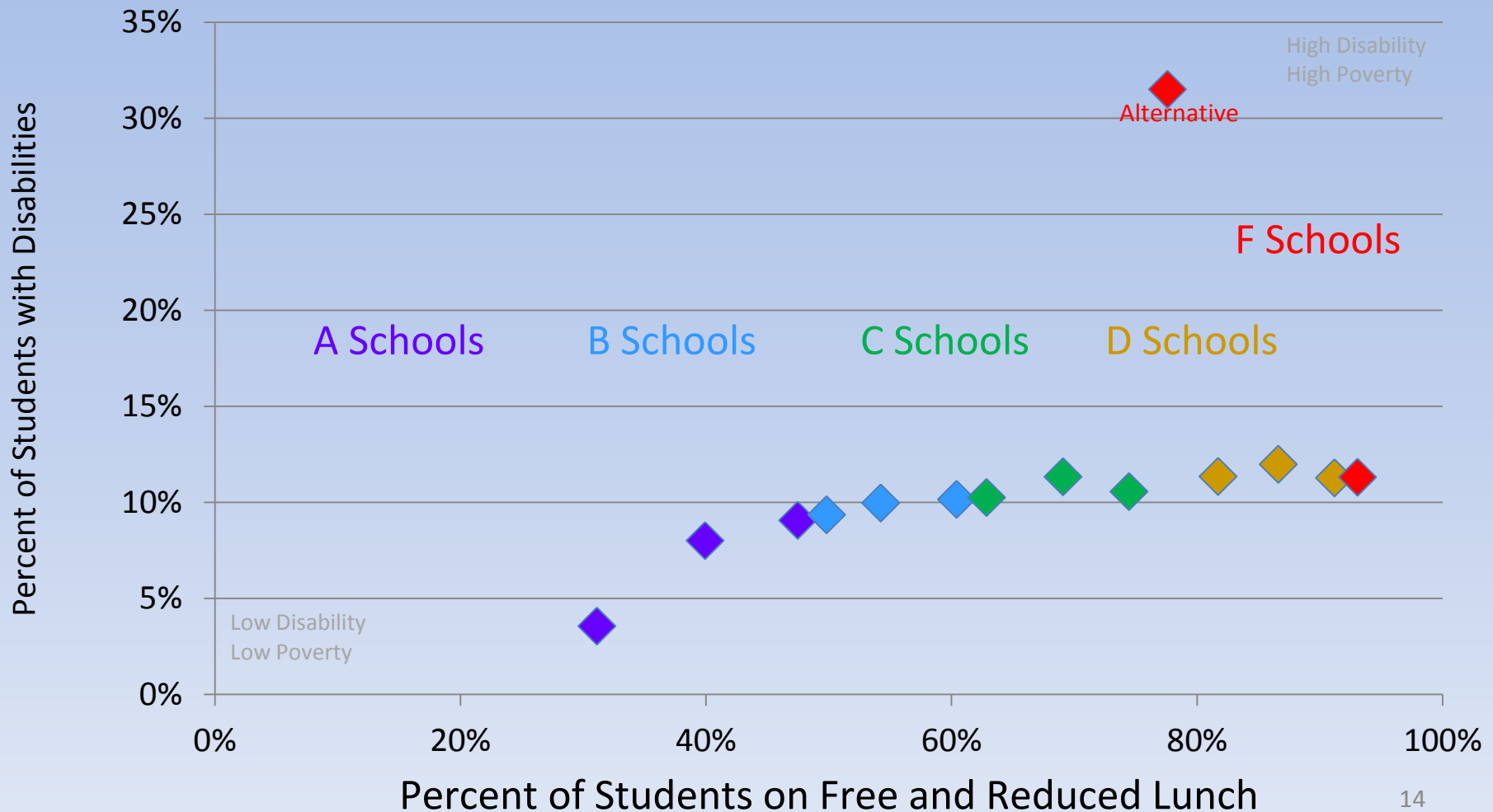
# Scatterplot of All Schools By Poverty and School Performance Scores (SPS 2011)

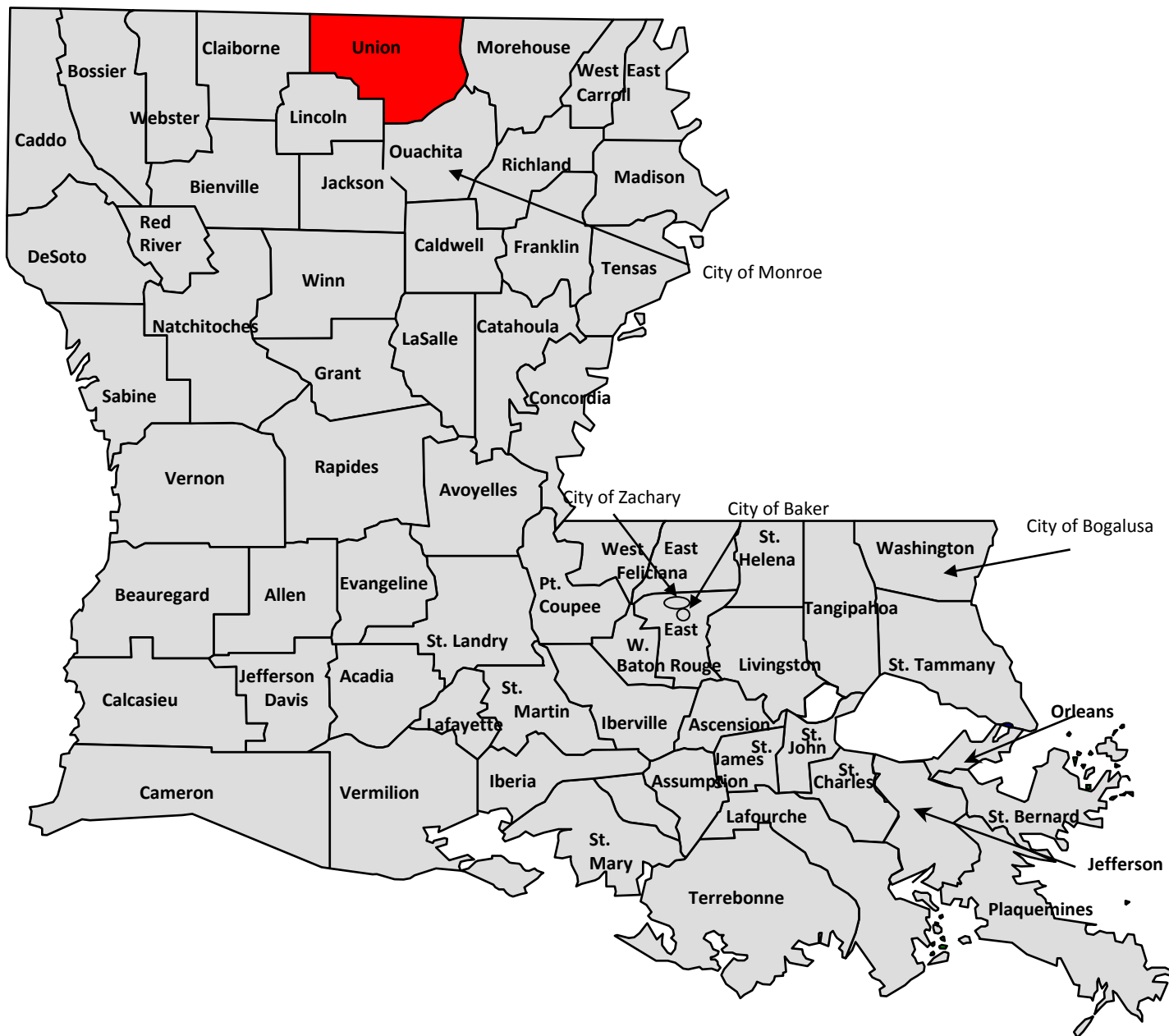


# SPS 2011 X Disability Percentage

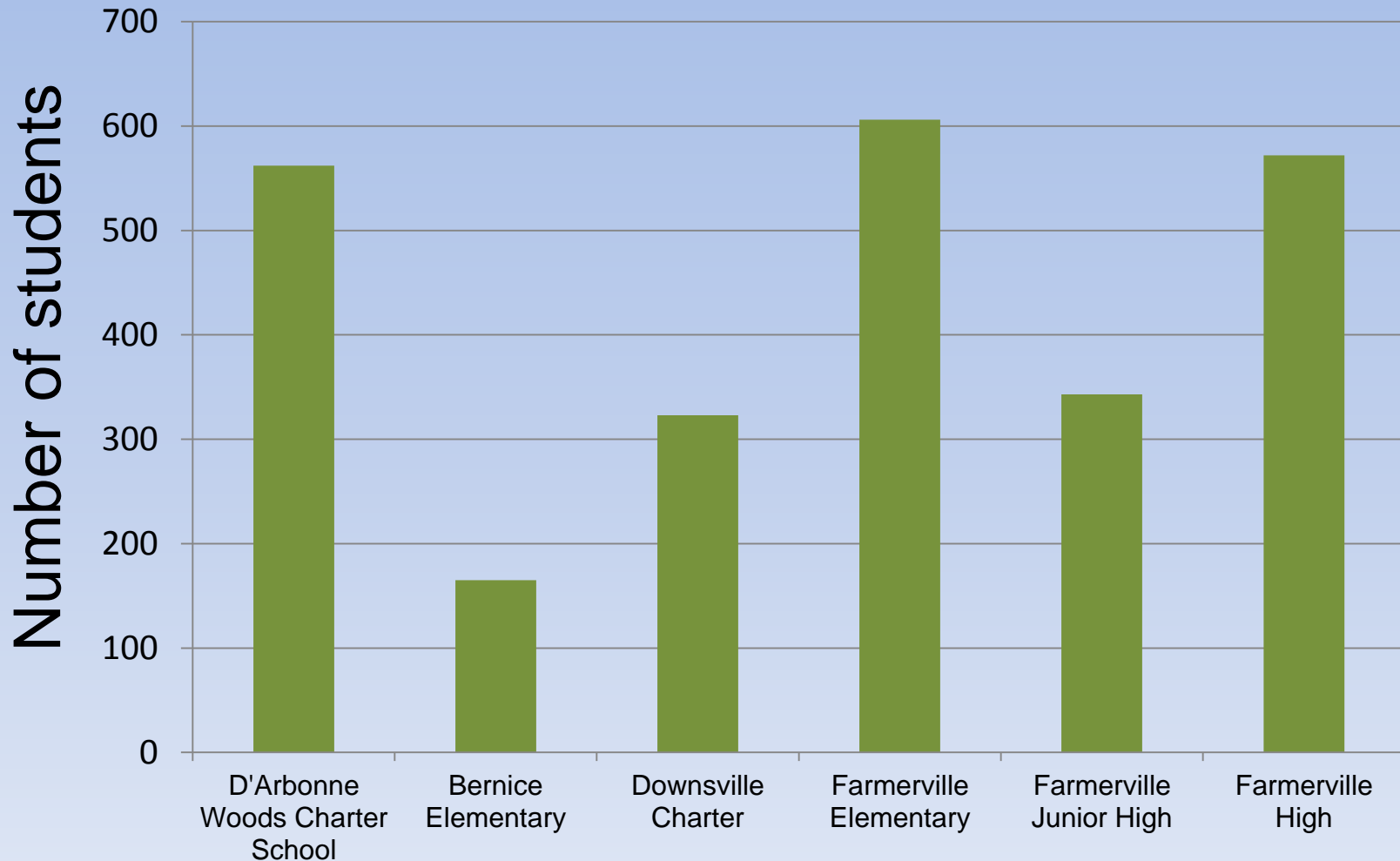


# Louisiana SPS X Poverty X Disability (2011)





# Enrollment Totals of Schools In Union Parish (2013)



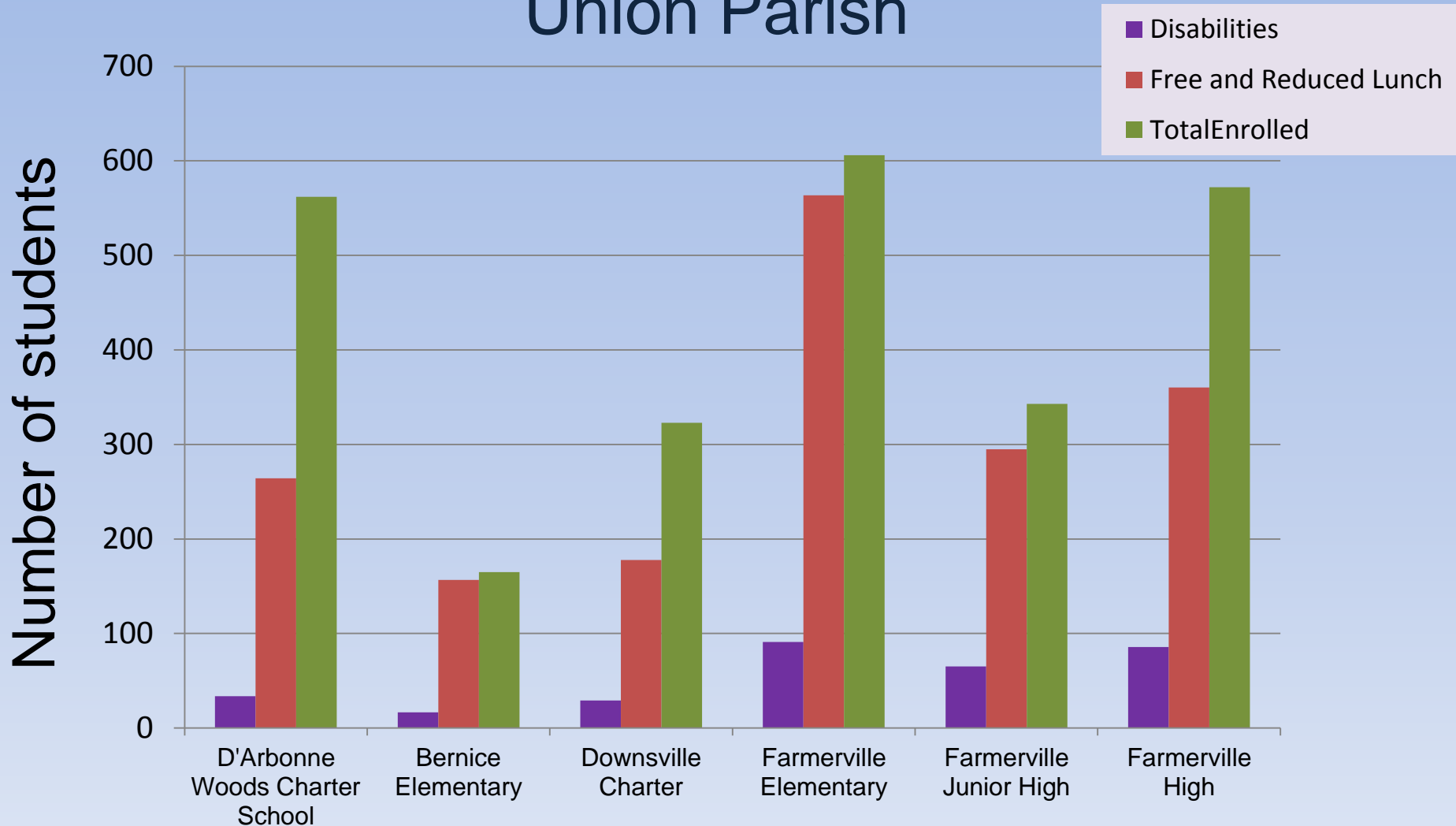


# Student Populations

School	Enrolled	Percentage of Students with Disabilities	Percentage of Students on Free and Reduced Lunch	SPS	Letter Grade
D'Arbonne Woods Charter School	562	6%	47%	90	B
Bernice Elementary	165	10%	95%	53	D
Downsville Charter	323	9%	55%	89	B
Farmerville Elementary	606	15%	93%	58	D
Farmerville High	572	15%	63%	63	D
Farmerville Junior High	343	19%	86%	77	C
Union Parish School Totals*	2009	14%	77%		
Union Parish Totals with Charter*	2571	12%	71%		

\* Percentages Calculated from 2013 School Report Cards

# Numbers of students on Free and Reduced Lunch and with disabilities by School In Union Parish



## Students With Disabilities

Table 2

L E A	School System	February 1, 2013 Student Membership  (City/Parish District Only)	Students with Disabilities	
			Students With Disabilities (SWD) Student Count	% of SWD Students
		1	2	3
391002	Friends of King (Joseph A. Craig)	247	48	19.84%
56	Union	2,316	338	14.59%
341001	D'Arbonne Woods	548	37	6.75%
	<b>Total Union</b>	<b>2,864</b>	<b>375</b>	<b>13.09%</b>

# Where does all the money come from?

- Federal
  - State
  - Local
- } Minimum Foundation Program (MFP)

# MFP Weighted Funds Example

	Student (without add-on characteristics)	Student At-Risk	Student Gifted/Talented	Student with Disabilities	Student at-risk with Disabilities
Per Student Total Base Rate	\$ 5,463	\$ 5,463	\$ 5,463	\$ 5,463	\$ 5,463
At-risk		\$ 848			\$ 848
Disability				\$ 5,783	\$ 5,783
Gifted/ Talented			\$ 2,313		
Career/ Technical Units					
Student Total MFP Traditional School System	\$ 5,463	\$ 6,311	\$ 7,870	\$ 11,340	\$ 12,188
Student Total Charter (Type II or V)	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500 <sup>21</sup>

# Federal IDEA funds

- School systems also receive a flat rate of federal IDEA funds for each student with a disability.

A	B	Formula B-1	D
<u>Grant Award Notification</u>	<u>Grant Name</u>	<u>Recipient Name</u>	<u>Total Award Amount</u>
<a href="#">28-14-B1-56-379</a>	IDEA Part B	Union Parish	\$503,593
<a href="#">28-14-B1-M1-104</a>	IDEA Part B	D'Arbonne Woods Charter School	\$93,563

# Causes of Inequities in Funding

## Traditional Public Schools

- \$ 6,311 \$ 6,311 \$ 5,463
- \$ 11,340 \$ 12,188

Average per student = \$ 8,537

Rates

**Net loss to public school system = \$ ??**

– Pay raises, insurance, etc.



State Local



Average per student funding level in traditional public school

\$ 8,537

\$ 8,537

± Local Taxes (Type II C)



**-\$ ?**

# Revenues vs. Actual Costs

## FY2011-12 Weighted Student Funding Students with Disabilities

Ta

Revised Statute 17:7(2)(f)(i) requires Local Educational Agencies (LEAs) to expend funds by applying the weighted factors contained in the formula for Students with Disabilities on items that serve the unique needs of the students who generate such funds. The calculated expenditure of these weighted funds must be reported in each LEA's Annual Financial Report (AFR).


LEA	School System	Weighted Student Funding for Students With Disabilities	Expenditures for Students with Disabilities (State and Local Funds) (Per FY2011-12 AFR)	Amount Expended Over Required Amount
364001	...			
56	Union	1,535,694	3,219,695	1,684,001
57	Vermilion	4,540,953	11,195,270	6,654,317
58	Vernon			
341001	D'Arbonne Woods	189,898	205,236	15,338
343001	Madison Prep	35,653	95,554	59,901
344001	International High			



# Funding Levels vs. Student Costs:

## Who serves which students with disabilities?

### Traditional Public Schools

- 

Average per student = \$ 8,537

↑ **Actual Costs** ↑

**Net loss to public school system = ????**

– Pay raises, insurance, etc.



State Local

### Charter Schools (Type II & V)

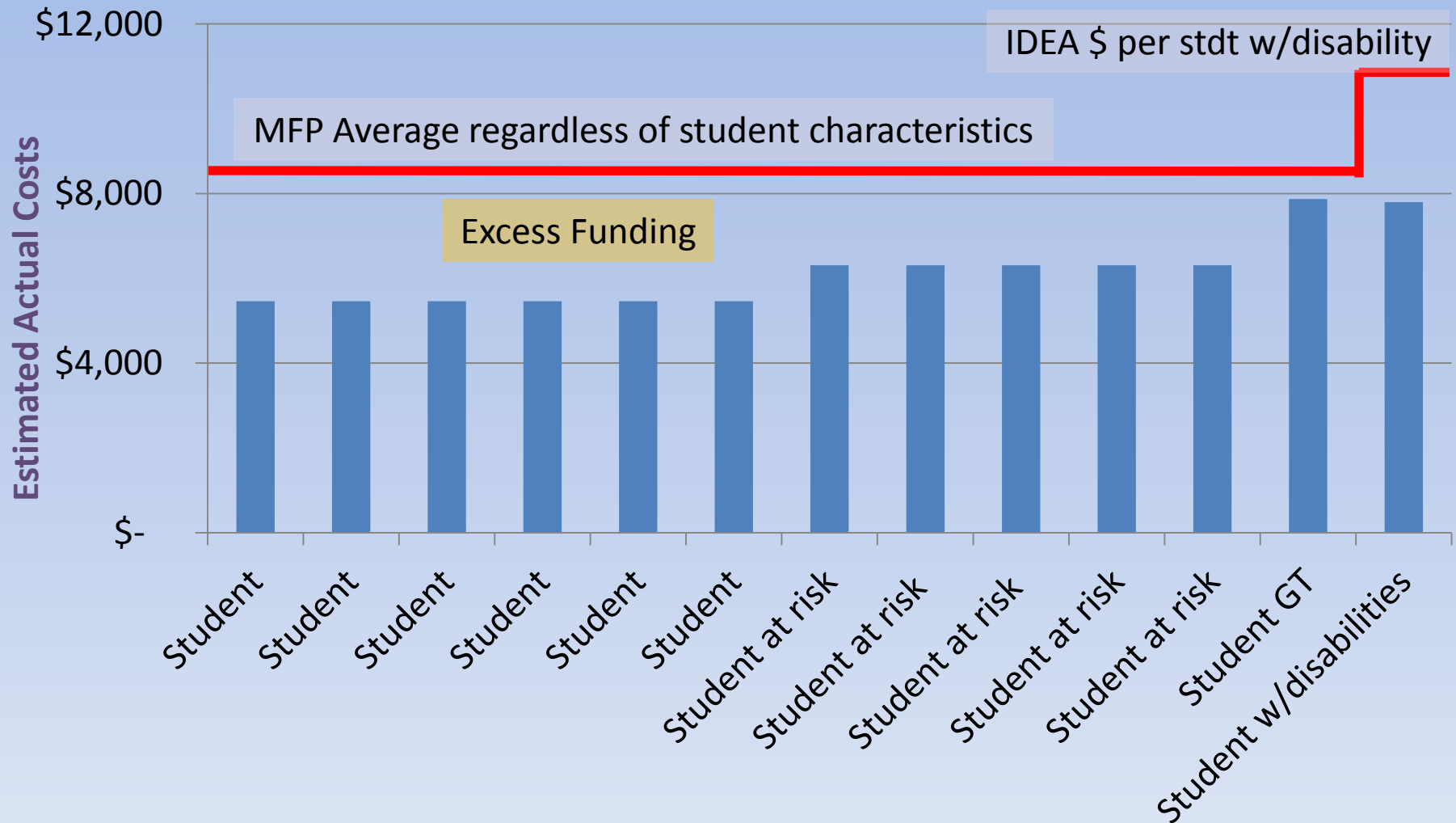
Average per student funding level in traditional public school \$ 8,537

\$ 8,537

\$ 8,537



# Weighted Funding vs. Average Student Funding



Excerpts from a presentation by La.  
Department of Education to the  
MFP Task Force  
September 2014

## Why review the Special Education Weight?

- Level 1 in the 2014-15 MFP formula calculation first establishes a base education cost per student.
- Then specific, extra costs are recognized and added to the base education cost.
  - These extra costs are associated with providing services to specific students.
- The Special Education Weight is one of four extra costs identified and funded in addition to the base education cost.
  - The Special Education Weight is intended to recognize the extra costs above and beyond the base education cost associated with providing services to students with disabilities.

## Special Education

- Special Education customizes instruction to meet the unique learning needs of children with disabilities.
- There are currently 82,279 students with disabilities in Louisiana public schools.
  - This represents 12% of the student population of 678,570.
  - The national average of the number of students with disabilities represents 13%.

## Special Education Funding – Louisiana

- Louisiana is one of 7 states to provide funding based on a single weight for special education students.
- An additional 150% of the base education cost is provided for each special education student.
- That is, the cost of serving a student with disabilities is identified to be 150% more than the cost associated with serving a regular education student.
- The additional 150% provides a total of 250% of the base education cost for each child identified as having a disability.
- Base Weight (1.0) + Special Education Weight (1.5) = 2.5
- Total Cost for Student with Disabilities = Base education cost x 2.5

## RSD Back ground

- The disabilities of the RSD students include:
  - Autism 6%
  - Developmental Delay 8.6%
  - Emotional Disturbance 6.9%
  - Intellectual Disabilities 11%
  - Hearing/Visual Impairments 1.1%
  - Multiple Disabilities 1.4%
  - Orthopedic Impairment 1.4%
  - Other Health Impairments 1.4%
  - Specific Learning Disability 29.9%
  - Speech or Language Impairments 19.3%
  - Traumatic Brain Injury .3%



## Special Education Funding – RSD Pilot

- In 2014-15, the RSD is piloting a revised differentiated funding formula.
- Differentiation of MFP funds for special education recognizes that not all special needs and intensity of needs cost the same.
- The goal of recent formula improvements was to ensure that students with disabilities were funded at levels that sufficiently covered the costs for services as documented in IEPs/IFSPs.
- The revised funding model provides:
  - Varying levels of incremental funding
  - Additional funding for students with more costly, high-intensity services.



## Special Education Funding – RSD Pilot

- The RSD's funding formula is based on a combination of two elements:
  1. Primary Disability
    - The sixteen disabilities defined by IDEA and reported in the Special Education Reporting (SER) database are grouped as eleven disabilities. (Does not include Gifted and Talented.)
  2. Total Service Intensity provided to the student
    - Total weekly instructional and related service minutes identified in the student's IEPs/IFSP.

## Special Education Funding – RSD Pilot

- The following chart provides the distribution of Weekly Service Minutes (by Disability) across the Tiers:

Disability (Weight)	IEP/IFSP Weekly Service Minutes				
	Tier 1 17.5%	Tier 2 100%	Tier 3 162.5%	Tier 4 187.5%	Tier 5 250%
Autism			Below 421	421-1260	1261+
Developmental Delay		Below 421	421-1260	1261+	
Emotional Disturbance			Below 421	421-1260	1261+
Intellectual Disabilities		Below 421	421-1260	1261-1680	1681+
Multiple Disabilities				Below 1261	1261+
Orthopedic Impairment		All			
Other Health Impairments		Below 1261	1261+		
Specific Learning Disability		All			
Speech or Language Impairments	All				
Traumatic Brain Injury				Below 1261	1261+
Hearing/Visual Impairments				All	

## Special Education – Legal Issues

- In order to implement a statewide system of differentiated funding for special education, more than just the Special Education Weight in the MFP Resolution would need to be revised.
- The Charter school statute would have to be amended as well.
  - Currently, this law includes a provision requiring students to receive the total average per pupil allocation rather than the weighted per pupil amount for Special Education.

A deeper dive into the students with disabilities served in Union Parish and D'Arbonne Woods.



Louisiana Believes

# State Special Education Data Profile

2011-2012

John White  
State Superintendent of Education

Terrebonne Parish	18,730	10.6%	<5%	≥80%
Union Parish	2,520	14.5%	<5%	≥80%
Vermilion Parish	9,290	11.4%	<5%	≥80%
Vernon Parish	10,110	10.3%	<5%	≥80%
Washington Parish	5,480	14.7%	5.5%	79.8%
Webster Parish	6,670	10.7%	<5%	≥80%
West Baton Rouge Parish	3,880	8.8%	<5%	≥80%

Regular Ed. public from February 1, 2012 SIS Membership; Students with Disabilities and Gifted/Talented public from SER February 1, 2012 MFP.

**Note: All counts have been rounded down to the nearest multiple of 10**

**Table 2**  
**Percent of Students with Disabilities,**  
**Gifted/Talented, and Regular Education Students**

School System	General Education	Students with Disabilities	Gifted/Talented	Regular Education
West Carroll Parish	2,180	10.3%	<5%	≥80%
West Feliciana Parish	2,180	11.2%	5.9%	82.9%
Winn Parish	2,540	12.5%	<5%	≥80%
City of Monroe School District	8,830	14.6%	6.4%	79.0%
City of Bogalusa School District	2,180	20.6%	5.1%	74.3%
Zachary Community School District	5,250	8.0%	7.2%	84.7%
City of Baker School District	1,820	11.4%	<5%	≥80%
Central Community School District	4,050	6.4%	5.4%	88.3%
Special School District	490	56.7%	<5%	≥40%
RSD-New Beginnings Schools Foundation	1,840	6.1%	<5%	≥90%
LA Schools for the Deaf and the Visually Impaired	220	>95%	<5%	<5%
Louisiana Special Education Center	30	>95%	<5%	<5%
New Vision Learning Academy	360	<5%	<5%	>95%
V. B. Glencoe Charter School	360	7.6%	<5%	≥90%
International School of Louisiana	620	<5%	<5%	>95%
Avoyelles Public Charter School	680	<5%	<5%	>95%
New Orleans Center for Creative Arts	50	<5%	<5%	>95%
Delhi Charter School	650	5.1%	<5%	≥90%
Belle Chasse Academy, Inc.	910	7.9%	<5%	≥80%
Milestone SABIS Academy of New Orleans	390	6.3%	<5%	≥90%
The MAX Charter School	100	19.6%	<5%	≥80%
D'Arbonne Woods Charter School	360	9.9%	<5%	≥80%



School System	Intellectual Disability	Multiple Disabilities	Orthopedic Impairment	Other Health Impairment
Acadia Parish	13.7%	<5%	<5%	20.2%
Allen Parish	12.3%	<5%	<5%	8.6%
Ascension Parish	6.9%	<5%	<5%	7.6%
Assumption Parish	6.4%	<5%	<5%	20.9%
Avoyelles Parish	28.0%	<5%	<5%	9.9%
Beauregard Parish	7.9%	<5%	<5%	11.4%
Bienville Parish	15.0%	<5%	<5%	5.6%
Bossier Parish	12.2%	<5%	<5%	16.4%
Caddo Parish	17.8%	<5%	<5%	5.6%
Calcasieu Parish	9.5%	<5%	<5%	13.5%
Caldwell Parish	8.1%	<5%	<5%	15.3%
Cameron Parish	6.9%	<5%	<5%	12.3%
Catahoula Parish	20.7%	<5%	<5%	<5%
Claiborne Parish	12.3%	<5%	<5%	9.9%
Concordia Parish	11.5%	<5%	<5%	10.7%
DeSoto Parish	13.5%	<5%	<5%	10.1%
East Baton Rouge Parish	8.9%	<5%	<5%	11.5%
East Carroll Parish	31.3%	<5%	<5%	<5%
East Feliciana Parish	7.3%	<5%	<5%	12.0%
Evangeline Parish	20.9%	<5%	<5%	12.3%
Franklin Parish	14.3%	<5%	<5%	12.3%
Grant Parish	7.4%	<5%	<5%	13.1%
Iberia Parish	9.3%	<5%	<5%	14.9%
Iberville Parish	14.0%	<5%	<5%	13.4%
Jackson Parish	15.1%	<5%	<5%	<5%
Jefferson Parish	12.3%	<5%	<5%	18.2%
Jefferson Davis Parish	14.3%	<5%	<5%	11.9%
Lafayette Parish	13.6%	<5%	<5%	18.3%
LaFourche Parish	13.5%	6.4%	<5%	11.9%
LaSalle Parish	11.3%	<5%	<5%	9.7%
Lincoln Parish	11.1%	<5%	<5%	10.0%
Livingston Parish	5.2%	<5%	<5%	14.4%
Madison Parish	27.7%	<5%	<5%	6.7%
Morehouse Parish	14.8%	<5%	<5%	<5%
Natchitoches Parish	10.5%	<5%	<5%	9.7%
Orleans Parish	8.9%	<5%	<5%	12.5%
Ouachita Parish	8.2%	<5%	<5%	13.9%
Plaquemines Parish	5.7%	<5%	<5%	11.9%
Pointe Coupee Parish	12.5%	<5%	<5%	12.5%
Rapides Parish	11.3%	<5%	<5%	17.7%
Red River Parish	19.8%	<5%	<5%	<5%
Richland Parish	14.0%	<5%	<5%	9.2%
Sabine Parish	10.0%	<5%	<5%	8.8%
St. Bernard Parish	11.8%	<5%	<5%	8.1%
St. Charles Parish	8.9%	<5%	<5%	12.7%
St. Helena Parish	<5%	<5%	<5%	7.3%
St. James Parish	8.6%	<5%	<5%	12.7%
St. John the Baptist Parish	10.7%	<5%	<5%	13.3%
St. Landry Parish	14.9%	<5%	<5%	18.2%
St. Martin Parish	11.8%	<5%	<5%	11.8%
St. Mary Parish	11.6%	<5%	<5%	9.8%
St. Tammany Parish	<5%	<5%	<5%	21.5%
Tangipahoa Parish	8.8%	<5%	<5%	19.2%
Tensas Parish	21.9%	<5%	<5%	<5%
Terrebonne Parish	8.6%	<5%	<5%	<5%
Union Parish	10.8%	<5%	<5%	6.9%
Vermilion Parish	7.2%	<5%	<5%	19.5%
Vernon Parish	5.6%	<5%	<5%	16.8%
Washington Parish	6.8%	<5%	<5%	16.2%

Table 8  
Percent of Students  
by Disability Categories Ages 6 - 21

School System	Intellectual Disability	Multiple Disabilities	Orthopedic Impairment	Other Health Impairment
West Carroll Parish	11.5%	<5%	<5%	13.1%
West Feliciana Parish	13.9%	<5%	<5%	16.9%
Winn Parish	20.5%	<5%	<5%	<5%
City of Monroe School District	14.4%	<5%	<5%	8.5%
City of Bogalusa School District	9.3%	<5%	<5%	12.1%
Zachary Community School District	8.4%	<5%	<5%	8.2%
City of Baker School District	13.5%	<5%	<5%	11.9%
Central Community School District	7.5%	<5%	<5%	16.2%
Special School District	17.1%	<5%	<5%	15.4%
RSD-New Beginnings Schools Foundation	14.2%	<5%	<5%	15.1%
LA Schools for the Deaf and the Visually Impaired	<5%	13.7%	<5%	<5%
Louisiana Special Education Center	48.6%	28.6%	17.1%	<5%
New Vision Learning Academy	≥20%	<5%	<5%	<5%
V. B. Glencoe Charter School	<5%	<5%	<5%	<5%
International School of Louisiana	<5%	<5%	<5%	<5%
Avoyelles Public Charter School	≥5%	<5%	<5%	≥10%
New Orleans Center for Creative Arts	<5%	<5%	<5%	<5%
Delhi Charter School	12.9%	<5%	<5%	29.0%
Belle Chasse Academy, Inc.	<5%	<5%	<5%	20.0%
Milestone SABIS Academy of New Orleans	<5%	<5%	<5%	≥20%
The MAX Charter School	≥5%	<5%	<5%	≥20%
D'Arbonne Woods Charter School	5.6%	<5%	<5%	<5%
Community School for Apprenticeship Learning, Inc.	<5%	<5%	<5%	16.9%
Voices for International Business & Education	<5%	<5%	<5%	≥30%
Louisiana Connections Academy	6.5%	<5%	<5%	19.4%
Lake Charles Charter Academy Foundation, Inc.	<5%	<5%	<5%	11.7%
Lycée Français de la Nouvelle-Orléans	<5%	<5%	<5%	<5%
New Orleans Military and Maritime Academy	≥20%	<5%	<5%	≥10%
RSD-Crescent City Schools	12.5%	<5%	<5%	12.5%
RSD-Community Leaders Advocating Student Success	6.7%	<5%	11.1%	20.0%
RSD-Lagniappe Academies of New Orleans	<5%	<5%	<5%	≥20%
RSD-Spirit of Excellence Academy	15.4%	5.1%	<5%	12.8%
RSD-Morris Jeff Community School	≥10%	<5%	<5%	≥10%
RSD-ReNEW-Reinventing Education, Inc.	14.7%	<5%	<5%	16.8%
RSD-Shreveport Charter School, Inc.	24.0%	<5%	<5%	8.0%
RSD-Crestworth Learning Academy, Inc.	18.6%	<5%	<5%	9.3%
RSD-Arise Academy	5.7%	<5%	<5%	14.3%
RSD-Success Preparatory Academy	12.1%	<5%	<5%	9.1%
RSD-Benjamin E. Mays Preparatory School	<5%	<5%	<5%	9.5%
RSD-Pride College Preparatory Academy	<5%	<5%	<5%	11.8%
RSD-ADVANCE Baton Rouge	17.5%	<5%	<5%	10.2%
RSD-Advocacy for the Arts & Tech in N.O., Inc.	≥5%	<5%	<5%	≥20%
RSD-Intercultural Charter School Board, Inc.	11.1%	<5%	<5%	13.9%
RSD-Akili Academy of New Orleans	<5%	<5%	<5%	18.5%
RSD-New Orleans Charter Science & Math Academy	20.0%	<5%	<5%	11.1%
RSD-Sojourner Truth Academy, Inc.	7.7%	<5%	<5%	15.4%
RSD-Miller-McCoy Academy for Math and Business	6.0%	<5%	<5%	14.9%
RSD-New Orleans College Preparatory Academies	20.7%	<5%	<5%	14.1%
RSD-NOLA 180	11.3%	<5%	<5%	12.7%
RSD-Broadmoor Charter School Board	9.9%	<5%	<5%	16.9%
RSD-Pelican Educational Foundation	8.1%	<5%	<5%	14.5%
RSD-Dryades YMCA	5.8%	<5%	<5%	28.8%
RSD-Friends of King	9.8%	<5%	<5%	<5%
RSD-New Orleans Charter Schools Foundation	8.3%	<5%	<5%	20.8%
RSD-Choice Foundation	6.2%	<5%	<5%	18.6%
RSD-Treme Charter Schools Association	≥10%	<5%	<5%	≥10%
RSD-Aljiers Charter Schools Association (ACSA)	22.3%	<5%	<5%	12.5%
Recovery School District-LDE	18.1%	<5%	<5%	14.0%
RSD-Institute for Academic Excellence	<5%	<5%	<5%	14.3%
RSD-Knowledge Is Power Program (KIPP) N.O.	9.3%	<5%	<5%	11.7%
RSD-FirstLine Schools, Inc.	7.8%	<5%	<5%	14.6%
TOTAL	10.9%	<5%	<5%	13.6%

Table 10  
Breakout of Intellectual Disability Category

School System	Mild	Moderate	Severe / Profound
Acadia Parish	65.1%	23.8%	11.3%
Allen Parish	47.8%	43.5%	8.7%
Ascension Parish	42.5%	52.2%	5.2%
Assumption Parish	50.0%	41.7%	8.3%
Avoyelles Parish	45.7%	41.0%	13.3%
Beauregard Parish	51.6%	37.1%	11.3%
Bienville Parish	70.8%	≥20%	<5%
Bossier Parish	57.0%	≥40%	<5%
Caddo Parish	56.4%	36.1%	7.5%
Calcasieu Parish	62.9%	25.2%	11.9%
Caldwell Parish	78.9%	≥20%	<5%
Cameron Parish	66.7%	22.2%	11.1%
Catahoula Parish	51.6%	≥40%	<5%
Claiborne Parish	80.6%	≥10%	<5%
Concordia Parish	53.8%	41.0%	5.1%
DeSoto Parish	64.7%	≥30%	<5%
East Baton Rouge Parish	46.6%	39.1%	14.3%
East Carroll Parish	68.6%	25.7%	5.7%
East Feliciana Parish	58.8%	29.4%	11.8%
Evangeline Parish	67.6%	≥20%	<5%
Franklin Parish	79.6%	≥20%	<5%
Grant Parish	73.5%	≥20%	<5%
Iberia Parish	69.6%	≥20%	<5%
Iberville Parish	73.1%	≥20%	<5%
Jackson Parish	76.0%	≥20%	<5%
Jefferson Parish	62.9%	≥30%	<5%
Jefferson Davis Parish	59.8%	34.0%	6.2%
Lafayette Parish	67.6%	22.3%	10.1%
Lafourche Parish	57.2%	≥30%	<5%
LaSalle Parish	52.4%	≥40%	<5%
Lincoln Parish	66.2%	≥30%	<5%
Livingston Parish	47.9%	41.0%	11.1%
Madison Parish	66.7%	≥30%	<5%
Morehouse Parish	76.5%	≥10%	<5%
Natchitoches Parish	80.8%	≥10%	<5%
Orleans Parish	47.5%	≥40%	<5%
Ouachita Parish	60.1%	≥30%	<5%
Plaquemines Parish	45.5%	31.8%	22.7%
Pointe Coupee Parish	62.2%	≥30%	<5%
Rapides Parish	54.2%	31.3%	14.5%
Red River Parish	68.2%	≥30%	<5%
Richland Parish	62.0%	≥30%	<5%
Sabine Parish	71.4%	≥20%	<5%
St. Bernard Parish	58.6%	≥30%	<5%
St. Charles Parish	46.3%	38.8%	14.9%
St. Helena Parish	>95%	<5%	<5%
St. James Parish	54.5%	39.4%	6.1%
St. John the Baptist Parish	39.1%	53.6%	7.2%
St. Landry Parish	76.2%	17.9%	5.8%
St. Martin Parish	59.0%	32.5%	8.4%
St. Mary Parish	60.6%	≥30%	<5%
St. Tammany Parish	53.2%	≥40%	<5%
Tangipahoa Parish	67.3%	25.7%	7.0%
Tensas Parish	90.5%	≥5%	<5%
Terrebonne Parish	41.8%	51.1%	7.1%
Union Parish	63.9%	19.4%	16.7%
Vermilion Parish	50.7%	41.8%	7.5%
Vernon Parish	62.3%	32.1%	5.7%
Washington Parish	54.2%	≥40%	<5%
Webster Parish	68.5%	24.6%	6.9%
West Baton Rouge Parish	73.3%	≥20%	<5%

Table 10  
Breakout of Intellectual Disability Category

School System	Mild	Moderate	Severe / Profound
West Carroll Parish	61.9%	≥30%	<5%
West Feliciana Parish	50.0%	≥40%	<5%
Winn Parish	73.3%	≥20%	<5%
City of Monroe School District	65.8%	≥30%	<5%
City of Bogalusa School District	67.6%	24.3%	8.1%
Zachary Community School District	58.1%	29.0%	12.9%
City of Baker School District	50.0%	38.5%	11.5%
Central Community School District	47.1%	41.2%	11.8%
Special School District	72.9%	≥20%	<5%
RSD-New Beginnings Schools Foundation	53.3%	40.0%	6.7%
LA Schools for the Deaf and the Visually Impaired	<5%	<5%	<5%
Louisiana Special Education Center	<5%	≥20%	76.5%
New Vision Learning Academy	>95%	<5%	<5%
V. B. Glencoe Charter School	<5%	>95%	<5%
International School of Louisiana	<5%	<5%	<5%
Avoyelles Public Charter School	>95%	<5%	<5%
New Orleans Center for Creative Arts	<5%	<5%	<5%
Delhi Charter School	>95%	<5%	<5%
Belle Chasse Academy, Inc.	>95%	<5%	<5%
Milestone SABIS Academy of New Orleans	<5%	<5%	<5%
The MAX Charter School	>95%	<5%	<5%
D'Arbonne Woods Charter School	>95%	<5%	<5%
Community School for Apprenticeship Learning, Inc.	>95%	<5%	<5%
Voices for International Business & Education	<5%	<5%	<5%
Louisiana Connections Academy	≥50%	≥50%	<5%
Lake Charles Charter Academy Foundation, Inc.	>95%	<5%	<5%
Lycee Francais de la Nouvelle-Orleans	<5%	<5%	<5%
New Orleans Military and Maritime Academy	>95%	<5%	<5%
RSD-Crescent City Schools	57.1%	≥40%	<5%
RSD-Community Leaders Advocating Student Success	66.7%	≥30%	<5%
RSD-Lagniappe Academies of New Orleans	<5%	<5%	<5%
RSD-School of Business Academy	>95%	<5%	<5%

Table 8  
Percent of Students  
by Disability Categories Ages 6 - 21

School System	Specific Learning Disability	Speech/ Language Impairment	Traumatic Brain Injury	Visual Impairment
Acadia Parish	29.0%	19.8%	<5%	<5%
Allen Parish	35.0%	29.1%	<5%	<5%
Ascension Parish	29.7%	36.0%	<5%	<5%
Assumption Parish	21.2%	30.3%	<5%	<5%
Avoyelles Parish	15.6%	22.4%	<5%	<5%
Beauregard Parish	44.3%	5.1%	<5%	<5%
Bienville Parish	33.1%	25.0%	<5%	<5%
Bossier Parish	28.9%	17.4%	<5%	<5%
Caddo Parish	33.0%	8.8%	<5%	<5%
Calcasieu Parish	41.8%	14.8%	<5%	<5%
Caldwell Parish	52.8%	6.8%	<5%	<5%
Cameron Parish	34.6%	25.4%	<5%	<5%
Catahoula Parish	32.0%	25.3%	<5%	<5%
Cibola Parish	43.3%	14.7%	<5%	<5%
Concordia Parish	44.4%	19.8%	<5%	<5%
DeSoto Parish	38.8%	21.4%	<5%	<5%
East Baton Rouge Parish	32.8%	27.5%	<5%	<5%
East Carroll Parish	33.9%	17.0%	<5%	<5%
East Feliciana Parish	29.9%	35.9%	<5%	<5%
Evangeline Parish	39.9%	10.0%	<5%	<5%
Franklin Parish	49.7%	11.1%	<5%	<5%
Grant Parish	44.4%	14.8%	<5%	<5%
Iberia Parish	27.6%	28.5%	<5%	<5%
Iberville Parish	24.2%	19.4%	<5%	<5%
Jackson Parish	46.8%	10.8%	<5%	<5%
Jefferson Parish	25.1%	24.3%	<5%	<5%
Jefferson Davis Parish	39.0%	15.7%	<5%	<5%
Lafayette Parish	21.1%	26.9%	<5%	<5%
Lafourche Parish	31.9%	20.6%	<5%	<5%
LaSalle Parish	43.5%	17.7%	<5%	<5%
Lincoln Parish	42.8%	13.0%	<5%	<5%
Livingston Parish	35.3%	24.4%	<5%	<5%
Madison Parish	35.9%	7.7%	<5%	<5%
Morehouse Parish	40.5%	13.2%	<5%	<5%
Natchitoches Parish	42.1%	15.5%	<5%	<5%
Orleans Parish	19.7%	36.2%	<5%	<5%
Ouachita Parish	41.6%	18.2%	<5%	<5%
Plaquemines Parish	42.9%	16.0%	<5%	<5%
Pointe Coupee Parish	30.1%	27.7%	<5%	<5%
Rapides Parish	36.2%	13.7%	<5%	<5%
Red River Parish	34.2%	13.5%	<5%	<5%
Richland Parish	45.0%	12.0%	<5%	<5%
Sabine Parish	51.6%	10.5%	<5%	<5%
St. Bernard Parish	36.1%	23.5%	<5%	<5%
St. Charles Parish	28.7%	15.9%	<5%	<5%
St. Helena Parish	31.3%	33.3%	<5%	<5%
St. James Parish	32.2%	27.3%	<5%	<5%
St. John the Baptist Parish	35.4%	16.9%	<5%	<5%
St. Landry Parish	33.4%	12.1%	<5%	<5%
St. Martin Parish	31.3%	28.0%	<5%	<5%
St. Mary Parish	42.1%	20.8%	<5%	<5%
St. Tammany Parish	30.8%	22.0%	<5%	<5%
Tangipahoa Parish	35.2%	18.4%	<5%	<5%
Tensas Parish	34.4%	22.9%	<5%	<5%
Terrebonne Parish	40.8%	22.7%	<5%	<5%
Union Parish	43.7%	22.0%	<5%	<5%
Vermilion Parish	34.2%	21.4%	<5%	<5%
Vernon Parish	39.6%	21.8%	<5%	<5%
Washington Parish	41.3%	20.0%	<5%	<5%
Webster Parish	39.6%	7.3%	<5%	<5%
West Baton Rouge Parish	33.2%	20.6%	<5%	<5%

Table 8  
Percent of Students  
by Disability Categories Ages 6 - 21

School System	Specific Learning Disability	Speech/ Language Impairment	Traumatic Brain Injury	Visual Impairment
West Carroll Parish	24.0%	39.3%	<5%	<5%
West Feliciana Parish	24.4%	28.4%	<5%	<5%
Winn Parish	41.6%	13.7%	<5%	<5%
City of Monroe School District	41.3%	12.7%	<5%	<5%
City of Bogalusa School District	53.3%	10.1%	<5%	<5%
Zachary Community School District	32.1%	30.2%	<5%	<5%
City of Baker School District	38.3%	20.2%	<5%	<5%
Central Community School District	37.7%	9.2%	<5%	<5%
Special School District	30.4%	<5%	<5%	<5%
RSD-New Beginnings Schools Foundation	35.8%	25.5%	<5%	<5%
LA Schools for the Deaf and the Visually Impaired	<5%	<5%	<5%	22.3%
Louisiana Special Education Center	<5%	<5%	<5%	<5%
New Vision Learning Academy	<5%	>70%	<5%	<5%
V. B. Glenoe Charter School	44.4%	51.9%	<5%	<5%
International School of Louisiana	<5%	>95%	<5%	<5%
Avoyelles Public Charter School	>20%	>50%	<5%	<5%
New Orleans Center for Creative Arts	<5%	<5%	<5%	<5%
Delhi Charter School	29.0%	19.4%	<5%	<5%
Belle Chasse Academy, Inc.	29.2%	30.8%	<5%	<5%
Milestone SABIS Academy of New Orleans	>20%	>50%	<5%	<5%
The MAX Charter School	>40%	>20%	<5%	<5%
D'Arbonne Woods Charter School	27.8%	68.3%	<5%	<5%
Community School for Apprenticeship Learning, Inc.	22.9%	25.3%	<5%	<5%
Voices for International Business & Education	>30%	>5%	>5%	>10%
Louisiana Connections Academy	22.6%	16.1%	<5%	<5%
Lake Charles Charter Academy Foundation, Inc.	35.0%	23.3%	<5%	<5%
Lycee Francais de la Nouvelle-Orleans	<5%	<5%	<5%	<5%
New Orleans Military and Maritime Academy	>10%	>20%	<5%	<5%
RSD-Crescent City Schools	22.9%	35.4%	<5%	<5%
RSD-Community Leaders Advocating Student Success	15.6%	26.7%	<5%	<5%
RSD-Lagniappe Academies of New Orleans	>50%	>20%	<5%	<5%
RSD-Spirit of Excellence Academy	28.2%	25.6%	<5%	<5%
RSD-Morris Jeff Community School	<5%	>20%	>5%	<5%
RSD-ReNEW-Reinventing Education, Inc.	20.3%	22.4%	<5%	<5%
RSD-Shreveport Charter School, Inc.	58.0%	8.0%	<5%	<5%
RSD-Crestworth Learning Academy, Inc.	51.2%	18.6%	<5%	<5%
RSD-Arise Academy	34.3%	37.1%	<5%	<5%
RSD-Success Preparatory Academy	42.4%	24.2%	<5%	<5%
RSD-Benjamin E. Mays Preparatory School	9.5%	71.4%	<5%	<5%
RSD-Pride College Preparatory Academy	26.5%	47.1%	<5%	<5%
RSD-ADVANCE Baton Rouge	39.3%	24.3%	<5%	<5%
RSD-Advocacy for the Arts & Tech in N.O., Inc.	>5%	>20%	<5%	<5%
RSD-Intercultural Charter School Board, Inc.	30.6%	30.6%	<5%	<5%
RSD-Akili Academy of New Orleans	40.7%	29.6%	<5%	<5%
RSD-New Orleans Charter Science & Math Academy	48.9%	<5%	<5%	<5%
RSD-Sojourner Truth Academy, Inc.	57.7%	<5%	<5%	<5%
RSD-Miller-McCoy Academy for Math and Business	52.2%	14.9%	<5%	<5%
RSD-New Orleans College Preparatory Academies	29.3%	20.7%	<5%	<5%
RSD-NOLA 180	39.4%	14.1%	<5%	<5%
RSD-Broadmoor Charter School Board	33.8%	26.8%	<5%	<5%
RSD-Pelican Educational Foundation	38.7%	33.9%	<5%	<5%
RSD-Dryades YMCA	28.8%	23.1%	<5%	<5%
RSD-Friends of King	51.2%	34.1%	<5%	<5%
RSD-New Orleans Charter Schools Foundation	20.8%	20.8%	<5%	<5%
RSD-Choice Foundation	37.2%	24.0%	<5%	<5%
RSD-Treme Charter Schools Association	>30%	>20%	<5%	<5%
RSD-Aiglers Charter Schools Association (ACSA)	26.9%	18.3%	<5%	<5%
Recovery School District-LDE	26.4%	18.9%	<5%	<5%
RSD-Institute for Academic Excellence	47.6%	26.2%	<5%	<5%
RSD-Knowledge Is Power Program (KIPP) N.O.	41.6%	19.5%	<5%	<5%
RSD-FirstLine Schools, Inc.	38.6%	23.7%	<5%	<5%
TOTAL	34.1%	20.1%	<5%	<5%



Part I: Assessment of External Factors  
Influencing Financial Behavior of School District

Fiscal Year 2012-2013

School / District: D'Arbonne Woods Charter School

External Factors Influencing Financial Condition of School System						LDE Follow-up
(A) Public School Enrollment	Positive Growth Over Last 5 Years	Loss of Students Over Last 5 Years			Number of Years with Continuous Decline in Student Enrollment	
		Between 0.1% and 4.9%	Between 5.0% and 9.9%	10.0% or more		
	54.4%				None	

(D) Fiscal Conditions and District Performance	Expenditures Per Pupil				District Performance Score (DPS)
	Less than 85% of State Average	Between 85.0% and 89.9% of State Average	Between 90.0% and 99.9% of State Average	100.0% or more of State Average	
			98.62%		100.4 C

(E) Future Obligations	Percentage of Teachers with more than 15 years experience (State Average is 37.66%)		
	Less than 45.0%	Between 45.0% and 49.9%	50.0% or more
	14.81%		41

Part II: Assessment of Financial Factors  
That Can Prompt BESE to Request Additional  
Information from School District  
Fiscal Year 2012-2013

School / District: D'Arbonne Woods Charter School

LEVEL 4 – Balanced Budgets and Fund Balances					Action
(R)  General Fund Deficit Spending	Excellent / Good		Needs Improvement	Unacceptable	No Action Necessary
	None		1 or 2 Years of Latest 3 Years	3 or more Years of Latest 5 Years	
	No Deficits Last 3 Years				
(S)  General Fund Balance as a Percentage of General Fund Revenues	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	7.5% or more	Between 6.5% and 7.4%	Between 5.0% and 6.4%	Less than 5%	
	12.27%				

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**Part I: Assessment of External Factors  
Influencing Financial Behavior of School District**

**Fiscal Year 2013-2014**

**School / District: D'Arbonne Woods Charter School**

<b>External Factors Influencing Financial Condition of School System</b>						<b>LDE Follow-up</b>
<b>(A)</b>  Public School Enrollment	Positive Growth Over Last 5 Years	Loss of Students Over Last 5 Years			Number of Years with Continuous Decline in Student Enrollment	
		Between 0.1% and 4.9%	Between 5.0% and 9.9%	10.0% or more		
	<b>258.42%</b>				<b>None</b>	
<b>(D)</b>  Fiscal Conditions and District Performance	Expenditures Per Pupil				District Performance Score (DPS)	
	Less than 85% of State Average	Between 85.0% and 89.9% of State Average	Between 90.0% and 99.9% of State Average	100.0% or more of State Average		
	<b>84.23%</b>				<b>90.4 B</b>	
<b>(E)</b>  Future Obligations	Percentage of Teachers with more than 15 years experience (State Average is 36%)					
	Less than 45.0%		Between 45.0% and 49.9%		50.0% or more	
	<b>10.26%</b>					

Part II: Assessment of Financial Factors  
That Can Prompt BESE to Request Additional  
Information from School District

Fiscal Year 2013-2014

School / District: D'Arbonne Woods Charter School

LEVEL 4 – Balanced Budgets and Fund Balances					Action
(R)  General Fund Deficit Spending	Excellent / Good		Needs Improvement	Unacceptable	No Action Necessary
	None		1 or 2 Years of Latest 3 Years	3 or more Years of Latest 5 Years	
	No Deficits Last 3 Years				
(S)  General Fund Balance as a Percentage of General Fund Revenues	Excellent	Good	Needs Improvement	Unacceptable	No Action Necessary
	7.5% or more	Between 6.5% and 7.4%	Between 5.0% and 6.4%	Less than 5%	
	19.14%				

Part I: Assessment of External Factors  
Influencing Financial Behavior of School District

Fiscal Year 2012-2013

School / District: Union Parish School Board

External Factors Influencing Financial Condition of School System

(A) Public School Enrollment	Positive Growth Over Last 5 Years	Loss of Students Over Last 5 Years			Number of Years with Continuous Decline in Student Enrollment
		Between 0.1% and 4.9%	Between 5.0% and 9.9%	10.0% or more	
				(16.21%)	4

(C) Local Property and Sales Tax Collections	Decline in Property and Sales Taxes Over Last 5 Years	Growth in Property and Sales Taxes Over Last 5 Years			Local Collections Per Pupil Relative to State Average	Local Tax Effort Index
		Between 0.1% and 4.9%	Between 5.0% and 9.9%	10.0% or more		
				22.7%	63.26%	0.79964

(D) Fiscal Conditions and District Performance	Expenditures Per Pupil				District Performance Score (DPS)
	Less than 85% of State Average	Between 85.0% and 89.9% of State Average	Between 90.0% and 99.9% of State Average	100.0% or more of State Average	
			90.07%		86.9 D

(E) Future Obligations	Percentage of Teachers with more than 15 years experience (State Average is 37.66%)		
	Less than 45.0%	Between 45.0% and 49.9%	50.0% or more
	38.75%		

Part II: Assessment of Financial Factors  
That Can Prompt BESE to Request Additional  
Information from School District

Fiscal Year 2012-2013

School / District: Union Parish School Board

LEVEL 4 – Balanced Budgets and Fund Balances					Action
(R)  General Fund Deficit Spending	Excellent / Good		Needs Improvement	Unacceptable	Conference Call and/or Site Visit and/or BESE Dialogue
	None		1 or 2 Years of Latest 3 Years	3 or more Years of Latest 5 Years	
			1 Deficit(s)		
(S)  General Fund Balance as a Percentage of General Fund Revenues	Excellent	Good	Needs Improvement	Unacceptable	Conference Call
	7.5% or more	Between 6.5% and 7.4%	Between 5.0% and 6.4%	Less than 5%	
			5.82%		

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Part I: Assessment of External Factors  
Influencing Financial Behavior of School District  
Fiscal Year 2013-2014

School / District: Union Parish School Board

External Factors Influencing Financial Condition of School System						
(A)  Public School Enrollment	Positive Growth Over Last 5 Years	Loss of Students Over Last 5 Years			Number of Years with Continuous Decline in Student Enrollment	
		Between 0.1% and 4.9%	Between 5.0% and 9.9%	10.0% or more		
				(14.49%)	4	

(C)  Local Property and Sales Tax Collections	Decline in Property and Sales Taxes Over Last 5 Years	Growth in Property and Sales Taxes Over Last 5 Years			Local Collections Per Pupil Relative to State Average	Local Tax Effort Index
		Between 0.1% and 4.9%	Between 5.0% and 9.9%	10.0% or more		
			6.4%		62.11%	0.74148

(D)  Fiscal Conditions and District Performance	Expenditures Per Pupil				District Performance Score (DPS)
	Less than 85% of State Average	Between 85.0% and 89.9% of State Average	Between 90.0% and 99.9% of State Average	100.0% or more of State Average	
			93.34%		70.8 C

(E)  Future Obligations	Percentage of Teachers with more than 15 years experience (State Average is 36%)		
	Less than 45.0%	Between 45.0% and 49.9%	50.0% or more
	38.68%		

Part II: Assessment of Financial Factors  
That Can Prompt BESE to Request Additional  
Information from School District

Fiscal Year 2013-2014

School / District: Union Parish School Board

LEVEL 4 – Balanced Budgets and Fund Balances					Action
(R)  General Fund Deficit Spending	Excellent / Good		Needs Improvement	Unacceptable	Conference Call and/or Site Visit and/or BESE Dialogue
	None		1 or 2 Years of Latest 3 Years	3 or more Years of Latest 5 Years	
			2 Deficit(s)		
(S)  General Fund Balance as a Percentage of General Fund Revenues	Excellent	Good	Needs Improvement	Unacceptable	Conference Call and/or Site Visit and/or BESE Dialogue and/or Fiscal Administrator
	7.5% or more	Between 6.5% and 7.4%	Between 5.0% and 6.4%	Less than 5%	
				4.03%	



# 2013-14 vs. 2014-15 MFP Comparison

LEA	School System	Total State Cost Allocations for Other Entities 13-14	Total State Cost Allocations for Other Entities 14-15	Total Local Cost Allocation due to Other LEAs 13-14	Total Local Revenue Representation due to Other LEAs 14-15	Total MFP Payment Amount minus Local Cost Allocation due to other LEAs 13-14	Total MFP Payment Amount minus Local Revenue Representation due to other LEAs 14-15
		18	30	21	30	22	31
1	Acadia	(172,002)	(177,387)	(\$65,377)	(\$128,962)	\$51,288,025	\$53,544,301
2	Allen	(42,149)	(121,702)	(\$15,340)	(\$43,284)	\$28,624,485	\$29,137,985
3	Ascension	(321,838)	(488,983)	(\$457,739)	(\$800,241)	\$98,135,140	\$98,735,301
4	Assumption	(39,440)	(26,819)	(\$5,263)	(\$14,512)	\$23,341,774	\$24,014,129
56	Union	(3,037,290)	(3,921,990)	(\$1,503,048)	(\$2,100,045)	\$11,427,766	\$10,280,645
57	Vermilion	(84,003)	(161,715)	(\$50,759)	(\$217,751)	\$47,363,953	\$48,906,367

[file:///C:/Shawn%20Folder/Education/Funds/MFP/mfp\\_tables\\_13\\_14\\_versus\\_14\\_15.pdf](file:///C:/Shawn%20Folder/Education/Funds/MFP/mfp_tables_13_14_versus_14_15.pdf)

# Union Parish Tax Increase Impact

District: **Union Parish School Board**

Methodology: Increase Sales Tax by 1 cent (2,235,678)  
Additional 13.5 Mill Property Tax (\$2,144,897)

Key Factors	FY2013-14 MFP Budget Letter	Simulation for 2013-14 based on FY2013-14 MFP Budget Letter	Difference	Comments
Student Membership (Table 3, col. 1)	2,860	2,860	0	Student count for all of Union Parish remains the same; (assumes students from Union Parish School Board move to the Charter School)
Local Share of Level 1 Deduction (Table 3, col. 11a)	\$4,621,026	\$4,621,241	\$215	State Share of Level 1 remains basically the same since the sales tax base is proportionately unchanged and there is no change in the Net Assessed Value.
Level 1 State Share / Percent (Table 3, col. 12 & 13)	\$11,935,043 72.09%	\$11,934,828 72.09%	(\$215)	
Local Revenue over Level 1 (Table 3, col. 17)	\$3,554,568	\$7,934,928	\$4,380,360	Level 2 funding increases because there are additional local dollars to match at the 51.99%.
Local Revenue Limit on Level 2 State Support (Table 3, col. 19)	\$5,629,063	\$5,629,063	\$0	
Level 2 State Share / Percent (Table 3, col. 22 & 23)	\$1,848,191 51.99%	\$2,926,820 51.99%	\$1,078,630	No Change to Level 3 since there is no change to the student count.
Level 3 State Share (with prior year pay raises) (Table 3, col. 30)	\$2,184,871	\$2,184,871	\$0	
Total Level 1, 2 and 3 State Share (Table 3, col. 32)	\$15,968,104	\$17,046,519	\$1,078,415	Total State Funding increased \$377 per pupil (due to Level 2 increase.)
Total Level 1, 2 and 3 State Share per pupil (Table 3, col. 33)	\$5,583	\$5,960	\$377	
✓ Total Local Per pupil (Table 3, col. 37) <b>UNION</b>	<u>\$2,859</u>	<u>\$3,584</u> *	<u>\$725</u>	The MFP Local Per Pupil increased \$725 ✓
Total State and Local Per pupil (Table 3, col. 41)	\$8,442	\$9,544	\$1,102	Total State and Local Per Pupil increased by \$1,102.
Total Sales Tax Revenue (Table 7, col. 30)	\$4,471,356	\$6,707,034	\$2,235,678	An 1% increase in Sales Tax Rate resulted in a \$2.2M increase in Total Sales Tax Revenue.
Sales Tax Rate (Table 7, col. 27)	2.00%	3.00%	1.0%	
Net Assessed Taxable Property (Table 7, col. 3)	\$158,847,686	\$158,847,686	\$0	No change to Net Assessed Taxable Property
Total Property Tax Revenue (Table 7, col. 26)	\$3,552,586	\$5,697,483	\$2,144,897	Property Tax Revenue increased \$2.1 million due to increased millages
Average Property Tax millage (calculated) (Table 7, col. 25)	22.36	35.87	13.51	The average mill rate, calculated in the formula, increased by 13.51 mills.

	Initial FY2013-14 Charter Per Pupil (Local)	Simulation of Initial FY2013-14 Charter Per Pupil (Local)	Difference	
<b>CHARTER</b> Local Charter Per Pupil Calculation for students NOT in a District Building	<u>\$2,779</u>	+727 MORE PER PUPIL <u>\$4,311</u> *	\$1,532	NOTE: The local per pupil amount provided to charters is higher than the MFP local per pupil (\$3,584) because Union now meets the Level 2 Revenue Cap and is therefore funded for only a portion of the new tax dollars. The Charter per pupil amount considers all new tax dollars in the calculation.

\* To determine the impact of the students leaving Union Parish and going to the charter school, multiply \$10,271 (\$4,311 local + \$5,960 state) times the number of students loss.

# Schools as Financial Investments

- Charter Schools financial bottom line is a commodity
- Where do students with significant disabilities rank in the world of financial commodities and financial investments?

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Programs for Charter School  
Governing Board Members:  
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[Center for Charter Schools  
Offers 'Board Gear'](#)

## QUESTIONS?

## July 2013: Charter Schools and Rating Financial Performance

To view this newsletter with the original formatting, [click here](#).

### Charter Schools and Rating Financial Performance

The pressures to achieve that charter schools face apply not only to students' academic performance but also to schools' financial bottom line. In many ways, the two demands go hand in hand to determine success. Charter schools that borrow money face built-in scrutiny from prospective lenders regarding their finances and market position. But charter schools that aren't seeking loans must still be able to keep their accounting in order and sustain a positive cash flow if they want to keep operating. This feature of the National Charter School Resource Center's (Resource Center) monthly newsletter provides information and resources focused on charter school financial management, a description of how a not-for-profit lender works with charter school borrowers, and a credit rating agency's approach to the charter school sector.

New efforts to check and measure charter school financial performance are underway. A first-time initiative in Utah in 2013, for example, required all of the 31 charter schools to be scored according to a performance framework



# Why hedge funds love charter schools



By Valerie Strauss June 4 [Follow @valeriestrauss](#)



A board at the New York Stock Exchange. (AP Photo/Richard Drew)

One of the features of corporate school reform is the interest that Wall Street has shown in supporting charter schools. Why? No doubt hedge fund managers would say they want to support education and help young people have educational choices. But here's another part of the answer, written by Alan Singer, a social studies educator in the Department of Teaching, Literacy and Leadership at Hofstra University in Long Island, New York, and the editor of *Social Science Docket* (a joint publication of the New York and New Jersey Councils for Social Studies). He taught at a number of secondary schools in New York City, including Franklin K. Lane High School and Edward R. Murrow High School. He is also the author of several books. This appeared on [his Huffington Post blog](#).

By Alan Singer

Obscure laws can have a very big impact on social policy, including obscure changes in the United States federal tax code. The 2001 Consolidated Appropriations Act, passed by Congress and signed into law by President Clinton, included provisions from the [Community Renewal Tax Relief Act of 2000](#). The law provided [tax incentives](#) for seven years to businesses that locate and hire residents in economically depressed urban and rural areas. The tax credits were [reauthorized](#) for 2008-2009, 2010-2011, and 2012-2013.

As a result of this change to the tax code, banks and equity funds that invest in charter schools in underserved areas can take advantage of a very generous [tax credit](#). They are permitted to combine this tax credit with other tax breaks while they also collect interest on any money they lend out. According to one analyst, the credit allows them to double the money they invested in seven years. Another interesting side note is that foreign investors who put a minimum of \$500,000 in charter school companies are eligible to purchase immigration visas for themselves and family members under a federal program called EB-5.

The tax credit may also explain why Facebook CEO [Mark Zuckerberg](#) partnered with the former mayor of Newark, New Jersey, to promote charter schools; donated a half a million dollars worth of stock to

# Programmatic Solutions from Financiers

## Charter School Finance



### Overview

[REDACTED] Charter School Finance Group consists of six charter school specialists and over 100 regional bankers throughout the United States. We offer borrowers customized solutions to help raise capital for school facilities through the issuance of tax-exempt and taxable debt. Since 2000, [REDACTED] has financed over 100 charter school projects for 60 organizations and raised over \$1 billion for the acquisition, construction, renovation, leasehold improvements and related costs of these projects.

### Dedication to K-12 Education Financing

Our group is an outgrowth of our focus on K-12 education financing. As a top underwriter of K-12 bonds, serving charter schools is a critical component of the firm's dedication to the sector.

### Tailored Debt Financing Solutions

The Charter School Finance Group employs a variety of structuring and distribution techniques to provide tailored financing solutions. We put our clients' need first, crafting debt solutions to meet their programmatic and financial goals. That approach is reflected in the financing outcomes and successes of our clients.

### Proactive Management of Fluid Market & Legal Conditions

The menu of financing structures and options available to charter schools expands as legislation and market conditions continually change. Our breadth of experience and coverage on both fronts allows the [REDACTED] Charter School Finance Group to remain at the forefront in developing and implementing optimal financing programs for the benefit of our clients.

## Charter Schools and The Profit Motive

1, March 16, 2013 by [jonathanturley](http://jonathanturley.org)



Submitted by Elaine Magliaro, Guest Blogger

In a 2010 New York Times article titled ***Charter Schools' New Cheerleaders: Financiers***, reporters Tripp Gabriel and Jennifer Medina wrote the following about what was going on in the state of New York:

*Wall Street has always put its money where its interests and beliefs lie. But it is far less common that so many financial heavyweights would adopt a social cause like charter schools and advance it with a laserlike focus in the political realm...*

*Although the April 9 breakfast with Mr. Cuomo was not a formal fund-raiser, the hedge fund managers have been wielding their money to influence educational policy in Albany, particularly among Democrats, who control both the Senate and the Assembly but have historically been aligned with the teachers unions.*

*They[hedge fund managers] have been contributing generously to lawmakers in hopes of creating a friendlier climate for charter schools. More immediately, they have raised a multimillion-dollar war chest to lobby this month for a bill to raise the maximum number of charter schools statewide to 460 from 200.*

That same year—2010—Juan Gonzalez believed that he had uncovered one of the reasons why hedge fund managers, some wealthy Americans, and the executives of some Wall Street banks had become such big proponents of charter schools and had gotten involved in their development. Gonzalez said the banks and other wealthy investors had been making “windfall profits” by taking advantage of “a little-known federal tax break to finance new charter-school construction.” That little know tax break, the New Markets Tax Credit, can be so lucrative, Gonzalez said, “that a lender who uses it can almost double his money in seven years.” He added that the tax break “gives an enormous federal tax credit to banks and equity funds that invest in community projects in underserved communities, and it’s been used heavily now for the last several years for charter schools.”

# it Motive



D'Arbonne Woods Charter School ▼

D'Arbonne Woods Charter School ▼

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## 2013 School Report Cards

School Report Card

How are school grades calculated?



### D'Arbonne Woods Charter School

2012-2013 • Type II Charter Schools • Grades: PK4,K-9

562 Enrolled • 6% Special Education • 47% Free & Reduced Lunch

**B**



SPS = 90.4

### K-8



#### HOW DID STUDENTS PERFORM?

Students are assessed on how well they achieved their grade-level expectations.

LEVEL	SCHOOL	STATE
Advanced (150 pts = A)	<5%	6%
Mastery (125 pts = A)	15%	17%
Basic (100 pts = A)	55%	45%
Approaching Basic (0 pts)	19%	20%
Unsatisfactory (0 pts)	7%	12%

\*This table includes students who take LAA 1 and LAA 2. View how their

### HIGH SCHOOL



#### HOW DID STUDENTS PERFORM?

Students are assessed on how well they achieved in Algebra I, Geometry, English II, English III, and Biology on end-of-course exams.\*

LEVEL	SCHOOL	STATE
Excellent (150 pts = A)	11%	21%
Good (100 pts = A)	39%	38%
Fair (0 pts)	33%	25%
Needs Improvement (0 pts)	17%	16%

25% ARE STUDENTS PREPARED FOR POSTSECONDARY SUCCESS?



Union Parish

Bernice Elementary School

Get Report Card »

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## 2013 School Report Cards

School Report Card

How are school grades calculated?



### Bernice Elementary School

2012-2013 • Union Parish • Grades K-6

165 Enrolled • 10% Special Education • >95% Free & Reduced Lunch

# D

SPS = 53.0

100%



### HOW DID STUDENTS PERFORM?

Students are assessed on how well they achieved their grade-level expectations.

LEVEL	SCHOOL	STATE
Advanced (150 pts = A)	<5%	6%
Mastery (125 pts = A)	5%	17%
Basic (100 pts = A)	39%	45%
Approaching Basic (0 pts)	28%	20%
Unsatisfactory (0 pts)	27%	12%

\*This table includes students who take LAA 1 and LAA 2. View how their performance is measured [here](#).



### DID THIS SCHOOL MAKE PROGRESS WITH STUDENTS WHO CONTINUE TO STRUGGLE ACADEMICALLY?

Schools earn "bonus" points for students who did not score Basic or above, but who made significant progress nonetheless.

**BONUS POINTS**

**4.3 of 10**

Union Parish

Downsville Charter School

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## 2013 School Report Cards

School Report Card

How are school grades calculated?



### Downsville Charter School 2012-2013 • Union Parish • Grades: K-12

323 Enrolled • 9% Special Education • 55% Free & Reduced Lunch

**B**



**SPS = 89.3**

### K-8



#### HOW DID STUDENTS PERFORM?

Students are assessed on how well they achieved their grade-level expectations.

LEVEL	SCHOOL	STATE
Advanced (150 pts = A)	<5%	6%
Mastery (125 pts = A)	13%	17%
Basic (100 pts = A)	47%	45%
Approaching Basic (0 pts)	24%	20%
Unsatisfactory (0 pts)	14%	12%

\*This table includes students who take LAA 1 and LAA 2. View how their performance is measured [here](#).



#### HOW MANY CREDITS DID STUDENTS EARN BY FRESHMAN YEAR?

Schools with 8th grade are assessed by the number of dropouts and high school credits earned by students by the end of ninth

### HIGH SCHOOL



#### HOW DID STUDENTS PERFORM?

Students are assessed on how well they achieved in Algebra I, Geometry, English II, English III, and Biology on end-of-course exams.

LEVEL	SCHOOL	STATE
Excellent (150 pts = A)	19%	21%
Good (100 pts = A)	49%	38%
Fair (0 pts)	28%	25%
Needs Improvement (0 pts)	<5%	16%



#### ARE STUDENTS PREPARED FOR POSTSECONDARY SUCCESS?

A score of 18 or above on the ACT indicates students have minimum proficiency for postsecondary success.

LEVEL	SCHOOL	STATE
ACT Score of 18+ (100 pts = A)	73%	58%

Union Parish ▼

Farmerville Elementary School ▼

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## 2013 School Report Cards

School Report Card

How are school grades calculated?



### Farmerville Elementary School

2012-2013 • Union Parish • Grades PK,K-5

606 Enrolled • 15% Special Education • 93% Free & Reduced Lunch

# D

SPS = 58.4

100%



### HOW DID STUDENTS PERFORM?

Students are assessed on how well they achieved their grade-level expectations.

LEVEL	SCHOOL	STATE
Advanced (150 pts = A)	<5%	6%
Mastery (125 pts = A)	8%	17%
Basic (100 pts = A)	38%	45%
Approaching Basic (0 pts)	31%	20%
Unsatisfactory (0 pts)	21%	12%

\*This table includes students who take LAA 1 and LAA 2. View how their performance is measured [here](#).



### DID THIS SCHOOL MAKE PROGRESS WITH STUDENTS WHO CONTINUE TO STRUGGLE ACADEMICALLY?

Schools earn "bonus" points for students who did not score Basic or above, but who made significant progress nonetheless.

**BONUS POINTS**

**6.9 of 10**

# Farmerville High School

2012-2013 • Union Parish • Grades: 9-12

572 Enrolled • 15% Special Education • 63% Free & Reduced Lunch

# D

SPS = 63.0

## 25% HOW DID STUDENTS PERFORM?

Students are assessed on how well they achieved in Algebra I, Geometry, English II, English III, and Biology on end-of-course exams.

LEVEL	SCHOOL	STATE
Excellent (150 pts = A)	14%	21%
Good (100 pts = A)	30%	38%
Fair (0 pts)	34%	25%
Needs Improvement (0 pts)	22%	16%

\*This table includes students who take LAA 1. View how their performance is measured [here](#).

+

## 25% ARE STUDENTS PREPARED FOR POSTSECONDARY SUCCESS?

A score of 18 or above on the ACT indicates students have minimum proficiency for postsecondary success.

LEVEL	SCHOOL	STATE
ACT Score of 18+ (100 pts = A)	36%	58%

+

## 25% WHAT KIND OF DIPLOMAS & CREDITS DID STUDENTS EARN?

The graduation index measures the different diplomas and credits that a high school graduate can earn.

DIPLOMA + CREDITS	SCHOOL	STATE
High School Diploma + passing score on AP or IB (AP score at least 3 and IB at least 4) (150 pts = A)	<5%	<5%
High School Diploma + Endorsement (133 points = A) or High School Diploma + TOPS Opportunity (120 pts = A)	24%	24%
High School Diploma + passing course in IBC, dual enrollment, AP, or IB (AP score 1-2 or IB 1-3) (110 pts = A)	9%	14%
High School Diploma (100 pts = A)	35%	31%
Nongraduates (0 pts)	27%	24%

\* This is not the exhaustive list of diploma options.

## 25% WHAT % OF STUDENTS GRADUATE?

The cohort graduation rate is the percent of students who enter the ninth grade and successfully graduate four years later.

LEVEL	SCHOOL	STATE
4 year degree (> 80% = 100 pts = A)	68%	72%



## DID THIS SCHOOL MAKE PROGRESS WITH STUDENTS WHO CONTINUE TO STRUGGLE ACADEMICALLY?

Schools earn bonus points for students who score non-proficient on state tests, but who demonstrate significant growth.

+

BONUS POINTS

N/A of 10

=

2012-2013 (Old Scale)	2012-2013 (New Scale)
C	D

Starting with the 2012-2013 school year, the Louisiana Department of Education improved and simplified the way schools are graded by aligning with higher standards, rewarding the gains schools have already made, and focusing on students below grade level through a new bonus system. Schools earn 100 points or an 'A' every time a student achieves a desired outcome like scoring Basic, graduating with a diploma, etc. Though some outcomes generate more points and some less, if every student scored the minimum desired outcome, the school would earn a score of 100, an A grade.

How is my school's grade calculated, and how is it different from last year? ([Click here](#))

What are my school and course choice options? ([Click here](#))

Where can I find information on how different groups of students performed? ([Click here](#))

# Farmerville Elementary School

2012-2013 • Union Parish • Grades PK,K-5

606 Enrolled • 15% Special Education • 93% Free & Reduced Lunch

# D

SPS = 58.4

100%



## HOW DID STUDENTS PERFORM?

Students are assessed on how well they achieved their grade-level expectations.

LEVEL	SCHOOL	STATE
Advanced (150 pts = A)	<5%	6%
Mastery (125 pts = A)	8%	17%
Basic (100 pts = A)	38%	45%
Approaching Basic (0 pts)	31%	20%
Unsatisfactory (0 pts)	21%	12%

\*This table includes students who take LAA 1 and LAA 2. View how their performance is measured [here](#).

+



## DID THIS SCHOOL MAKE PROGRESS WITH STUDENTS WHO CONTINUE TO STRUGGLE ACADEMICALLY?

Schools earn "bonus" points for students who did not score Basic or above, but who made significant progress nonetheless.

<b>BONUS POINTS</b>	<b>6.9 of 10</b>
---------------------	------------------

=

2012-2013 (Old Scale)	2012-2013 (New Scale)
D	D

Starting with the 2012-2013 school year, the Louisiana Department of Education improved and simplified the way schools are graded by aligning with higher standards, rewarding the gains schools have already made, and focusing on students below grade level through a new bonus system. Schools earn 100 points or an 'A' every time a student achieves a desired outcome like scoring Basic, graduating with a diploma, etc. Though some outcomes generate more points and some less, if every student scored the minimum desired outcome, the school would earn a score of 100, an A grade.

# Farmerville Junior High School

2012-2013 • Union Parish • Grades: 6-8

343 Enrolled • 19% Special Education • 86% Free & Reduced Lunch

C



SPS = 77.2

## 95% HOW DID STUDENTS PERFORM?



Students are assessed on how well they achieved their grade-level expectations.

LEVEL	SCHOOL	STATE
Advanced (150 pts = A)	<5%	6%
Mastery (125 pts = A)	11%	17%
Basic (100 pts = A)	45%	45%
Approaching Basic (0 pts)	27%	20%
Unsatisfactory (0 pts)	13%	12%

\*This table includes students who take LAA 1 and LAA 2. View how their performance is measured [here](#).

## 5% HOW MANY CREDITS DID STUDENTS EARN BY FRESHMAN YEAR?



Schools with 8th grade are assessed by the number of dropouts and high school credits earned by students by the end of ninth grade.

CREDITS	SCHOOL	STATE
8+ (150 pts = A)	88%	82%
5.5 (125 pts = A)	<5%	<5%
5 (100 pts = A)	<5%	<5%
4.5 (75 pts)	<5%	<5%
4 (50 pts)	<5%	<5%
3.5 (25 pts)	<5%	<5%
3- (0 pts)	5%	8%
3yr 8th grader (0 pts)	<5%	<5%
Dropout (0 pts)	<5%	<5%



## DID THIS SCHOOL MAKE PROGRESS WITH STUDENTS WHO CONTINUE TO STRUGGLE ACADEMICALLY?

Schools earn "bonus" points for students who did not score Basic or above, but who made significant progress nonetheless.

BONUS POINTS

10 of 10

2012-2013  
(Old Scale)

C

2012-2013  
(New Scale)

C

Starting with the 2012-2013 school year, the Louisiana Department of Education improved and simplified the way schools are graded by aligning with higher standards, rewarding the gains schools have already made, and focusing on students below grade level through a new bonus system. Schools earn 100 points or an 'A' every time a student achieves a desired outcome like scoring Basic, graduating with a diploma, etc. Though some outcomes generate more points and some less, if every student scored the minimum desired outcome, the school would earn a score of 100, an A grade.

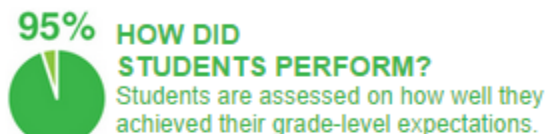
# Spearsville K-8 School

2012-2013 • Union Parish • Grades: K-8

246 Enrolled • 9% Special Education • 88% Free & Reduced Lunch

# D

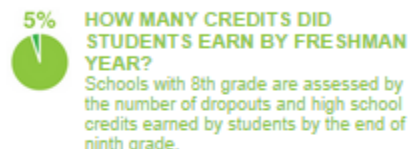
SPS = 54.8



LEVEL	SCHOOL	STATE
Advanced (150 pts = A)	<5%	6%
Mastery (125 pts = A)	6%	17%
Basic (100 pts = A)	30%	45%
Approaching Basic (0 pts)	33%	20%
Unsatisfactory (0 pts)	31%	12%

\*This table includes students who take LAA 1 and LAA 2. View how their performance is measured [here](#).

+



CREDITS	SCHOOL	STATE
6+ (150 pts = A)	83%	82%
5.5 (125 pts = A)	9%	<5%
5 (100 pts = A)	9%	<5%
4.5 (75 pts)	<5%	<5%
4 (50 pts)	<5%	<5%
3.5 (25 pts)	<5%	<5%
3- (0 pts)	<5%	8%
3yr 8th grader (0 pts)	<5%	<5%
Dropout (0 pts)	<5%	<5%

+



## DID THIS SCHOOL MAKE PROGRESS WITH STUDENTS WHO CONTINUE TO STRUGGLE ACADEMICALLY?

Schools earn "bonus" points for students who did not score Basic or above, but who made significant progress nonetheless.

<b>BONUS POINTS</b>	<b>10 of 10</b>
---------------------	-----------------

=

2012-2013 (Old Scale)	2012-2013 (New Scale)
F	D

Starting with the 2012-2013 school year, the Louisiana Department of Education improved and simplified the way schools are graded by aligning with higher standards, rewarding the gains schools have already made, and focusing on students below grade level through a new bonus system. Schools earn 100 points or an 'A' every time a student achieves a desired outcome like scoring Basic, graduating with a diploma, etc. Though some outcomes generate more points and some less, if every student scored the minimum desired outcome, the school would earn a score of 100, an A grade.