Schedule 1 Definitions

Classroom Teacher Salaries: Total general fund salary expenditures for those employees meeting the definitions contained in the *Louisiana Accounting and Uniform Governmental Handbook* (LAUGH) for Object Code 112 and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education) and is assigned teaching responsibilities that comprise more than 50% of the individual’s duties.

Other Instructional Staff Salaries: Total general fund salary expenditures for those employees meeting the definitions contained in the *LAUGH* for the 100-­Series Object Codes and the 1000-Series Function Codes (excluding those included in Classroom Teacher Salaries)(excluding Function Code 1600 – Adult Education).

Instructional Staff Employee Benefits: Total general fund employee benefits expenditures for those employees meeting the definitions contained in the *LAUGH* for the 200-Series Object Codes and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education).

Purchased Professional and Technical Services: Total general fund purchased professional and technical services expenditures meeting the definitions contained in the *LAUGH* for the 300-Series Object Codes and 1000-Series Function Codes (excluding Function Code 1600 – Adult Education).

Instructional Material and Supplies: Total general fund instructional materials and supplies expenditures meeting the definitions contained in the *LAUGH* for the 600-Series Object Codes and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education).

Instructional Equipment: Total general fund instructional equipment expenditures meeting the definitions contained in the *LAUGH* for Object Codes 730-749 and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education).

Other Instructional Activities: Total general fund other instructional activities expenditures meeting the definitions contained in the *LAUGH* for the 400, 500, and 800-Series Object Codes and the 1000-Series Function Codes (excluding Function Code 1600 – Adult Education).

Pupil Support Services: Total general fund pupil support activities expenditures meeting the definitions contained in the *LAUGH* for the 2100-Series Function Codes.

Equipment for Pupil Support Services: Total general fund pupil support activities expenditures meeting the definitions contained in the *LAUGH* for Object Code 730 and the 2100-Series Function Codes.

Instructional Staff Services: Total general fund instructional staff services expenditures meeting the definitions contained in the *LAUGH* for the 2200-Series Function Codes. (Excluding Function codes 2216 and 2236 for Adult Education)

Equipment for Instructional Staff Services: Total general fund instructional staff services expenditures meeting the definitions contained in the *LAUGH* for Object Code 730 and the 2200-Series Function Codes.

School Administration: Total general fund school administration expenditures meeting the definitions contained in the *LAUGH* for the 2400-Series Function Codes.

Equipment for School Administration: Total general fund school administration expenditures meeting the definitions contained in the *LAUGH* for Object Code 730 and the 2400-Series Function Codes.

Total General Fund Equipment Expenditures: Total general fund equipment expenditures meeting the definition contained in the *LAUGH* for Object Code 730 and the 1000 – 4000-Series Function Codes.

Constitutional Ad Valorem Taxes - Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1111.

Renewable Ad Valorem Taxes - Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1112.

Debt Service Ad Valorem Taxes – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1113.

Up to 1% of Collections by the Sheriff on Taxes other than School – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1114.

Ad Valorem Taxes Collected as a Result of a Court Ordered Settlement – Total revenue meeting the definition contained in the LAUGH for Revenue Code 1115.

Penalties and Interest on Ad Valorem Taxes – Total revenue meeting the definition contained in the LAUGH for Revenue Code 1116.

Taxes Collected Due to Tax Incremental Financing (TIF) (Ad Valorem) – Total revenue meeting the definition contained in the LAUGH for Revenue Code 1117.

Sales and Use Taxes – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1131.

Sales and Use Taxes Collected as a Result of a Court Ordered Settlement – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1135.

Penalties and Interest on Sales and Use Taxes – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1136.

Tax Collected due to Tax Incremental Financing (TIF) (Sales and Use Taxes) – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1137.

Earnings from 16th Section Property – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1541.

Earning from other Real Property - Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1542.

Revenue Sharing – Constitutional Tax – Total Revenue meeting the definition contained in the *LAUGH* for Revenue Code 3810.

Revenue Sharing – Other Taxes – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 3815.

Revenue Sharing – Excess Portion – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 3820.

Other Revenue in Lieu of Taxes – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 3890.

Nonpublic Transportation Revenue – Total Revenue meeting the definition contained in the *LAUGH* for Revenue Code 3250.

Nonpublic Textbook Revenue – Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 3255.

Schedule 2 Definitions

Full-time Classroom Teacher: Full-time teachers, employed as of October 1, meeting the definitions contained in the *LAUGH* for Object Code 112 accompanied by 1000-Series Function Code and assigned teaching responsibilities that comprise more than 50% of the individual’s duties.

Principal and Assistant Principal: All principals and assistant principals, employed as of October 1, concerned with directing and managing the operation of a particular school. If a principal o r assistant principal is assigned teaching responsibilities, which comprise more than 50% of the individual ’s duties, then the principal or assistant principal should be included as a classroom teacher (not as a principal or assistant principal). This meets the definitions contained in the *LAUGH* for Object Code 111 accompanied by 2410 and 2420 ­Series Function Codes.

Certificated Teachers/Principals: Teaching certificates are issued to those qualified professionals authorized to teach or perform designated duties in the schools under the jurisdiction of the State Board of Elementary and Secondary Education based on their completion of an approved teacher education program and all other legal requirements. These requirements are referred to in the *Louisiana Standards for State Certification of School Personnel – Bulletin 746* published by the State Department of Education.

The State Department of Education (SDE) will subsequently publish data related to Schedule 2 as Section II, Item 16, of the Annual Financial and Statistical Report (AFSR).

Schedule 3 Definitions

Elementary School: Any school whose grade structure falls within the range PK-8 and does not fit the definition for Middle/Junior High School.

Middle/Junior High School: Any school whose grade structure within the range 4-9, includes grades 7 or 8, and excludes grades PK-3 and 10-12.

High School: Any school whose grade structure falls within the range 6­12 and includes grades in the 10-12 range, or any school that includes only grade 9.

Combination School: Any school whose grade structure falls within the range PK-12 and is not described by any of the above definitions. These schools generally contain some grades in the K-6 range and some grades in the 9-12 range. Examples include grade structures such as K-12; K-3, 9-12; and 4-6, 9­12. Non-graded schools (schools with no grade structure) are also considered combination schools.

The State Department of Education (SDE) will subsequently publish data related to Schedule 3 as Section II, Item 5, of the Annual Financial and Statistical Report (AFSR).

Schedule 4 Definitions

Number of public school Principals, Assistant Principals and Full-time Classroom Teachers grouped by varying years of experience in the teaching profession are reflected in Schedule 4. Selective criteria for employees reported on this schedule are as follows:

– Be employed as of October 1

– – Meet the definitions contained within the Louisiana Accounting Uniform Governmental Handbook (*LAUGH*) for their respective job classification.

Full-time classroom teachers are defined in accordance with *LAUGH* guidelines as having an Object Code of 112 and an accompanying Function Code within the 1000 Series along with an employee stat us code of F (denotes full time employment status within a school system).

Principals are defined in accordance with LAUGH guidelines are having an Object Code of 111 with an accompany function code of 2410. These employees are concerned with directing and managing the operation of a particular school.

Assistant Principals are defined in accordance with *LAUGH* guidelines are having an Object Code of 111 with an accompany function code of 2420. These employees are concerned with directing and managing the operation of a particular school.

*NOTE: The State Department of Education (SDE) will subsequently publish data related to Schedule 4 as Section II, Item 7, of the Annual Financial and Statistical Report (AFSR).*

Schedule 5 Definitions

Extra Compensation: The additional amount of salary paid on the current fiscal year for the completion of assigned additional duties. Examples of extra compensation include coaching, yearbook advisor, etc.

ROTC Classroom Teachers: Teachers meeting the definitions contained in the *LAUGH* for Object Code 112 and the 1000-Series Function Codes and meeting the “Teaching Certificate Exception Code” for Reserved Officer Training Corps (ROTC) as defined in Section 3 of the *Profile of Educational Personnel (PEP) User’s Guide.*

Rehired Retiree Teachers: Teachers meeting the definitions contained in the *LAUGH* for Object Code 112 and the 1000-Series Function Codes and meeting any of the “Retiree Return to Work” codes as defined in Section 3 of the *PEP User’s Guide.*

*NOTE: The State Department of Education (SDE) will subsequently publish data related to Schedule 5 as Section III, Quick Reference Table F, of the Annual Financial and Statistical Report (AFSR).*

Schedule 6 Definitions

Elementary School: Any school whose grade structure falls within the range PK-8 and does not fit the definition for Middle/Junior High School.

Middle/Junior High School: Any school whose grade structure within the range 4-9, includes grades 7 or 8, and excludes grades PK-3 and 10-12.

High School: Any school whose grade structure falls within the range 6­12 and includes grades in the 10-12 range, or any school that includes only grade 9.

Combination School: Any school whose grade structure falls within the range PK-12 and is not described by any of the above definitions. These schools generally contain some grades in the K-6 range and some grades in the 9-12 range. Examples include grade structures such as K-12; K-3, 9-12; and 4-6, 9­12. Non-graded schools (schools with no grade structure) are also considered combination schools.

Activity Classes are those instructional units or sections where the student enrollment count is allowed to exceed 33 students. The teaching approach, materials and equipment in an activity class facilitate large group instruction. Examples of activity classes are Band, Voice, Choir, Physical Education, etc.

**NOTE**: The State Department of Education (SDE) will subsequently publish data related to Schedule 3 as Section II, Item 5, of the Annual Financial and Statistical Report (AFSR).

Schedule 7 Definitions

This schedule represents student performance testing data and includes statewide and district summary scores for grades 4 and 8 in each category tested. Scores are reported as *Advanced*, *Mastery*, *Basic*, *Approaching Basic*, and *Unsatisfactory*. This schedule includes three years of data.

The Louisiana Department of Education - Division of Assessments and Accountability has a Website page that lists LEAP results from 1999 to present year (http://www.louisianabelieves.com/resources/library/test-results)

NOTE: Spring 2009, 2010, 2011, 2012, and 2013 LEAP test data should be used to prepare this schedule. Due to changes in FERPA policies, the 2012 and 2013 LEAP test data should be requested from the District Test Coordinator. The District Test Coordinator should go to LEAPweb to access the Achievement Level Reports located under the Summary Reports tab.

**Schedule 9 Definitions**

The Iowa Tests used in Louisiana are norm-referenced achievement tests that are standardized nationally, allowing the comparison of performance between students tested within the State to that of students tested within the national sample.

The Louisiana Department of Education - Division of Assessments and Accountability has a Website page that lists Iowa (iLEAP) summary results from 1999 to present year (http://www.louisianabelieves.com/resources/library/test-results)

**NOTE: Spring 2011, 2012, and 2013 *i*LEAP test, data should be used to prepare this schedule. Due to changes in FERPA policies, the 2012 and 2013 *i*LEAP test data should be requested from the District Test Coordinator. The District Test Coordinator should go to LEAPweb to access the Achievement Level Reports located under the Summary Reports tab.**