



# LOUISIANA DEPARTMENT OF EDUCATION

Date: August 20, 2013

Circular: 1155

To: Parish/City/Local School Board Superintendents  
Charter School Board Presidents  
Superintendent of Recovery School District  
Deans, Colleges of Education of Louisiana State University and Southern University  
Director, Louisiana School for Math, Science, and the Arts (LSMSA)  
Director, New Orleans Center for Creative Arts (NOCCA)

From: John White  
State Superintendent of Education

Subject: Accountability for Weighted Student Funds  
FY2013-14 Minimum Foundation Program (MFP)

The FY2013-14 Minimum Foundation Program (MFP) Formula Resolution (HCR 130 of the 2011 Legislative Session) provides for the accountability for weighted student funds included in the MFP in accordance with Revised Statute 17:7(2)(f)(i). Per HCR 130, city, parish and other local public school districts, Recovery School District schools, LSU and Southern Lab Schools, Louisiana School for Math, Science, and the Arts (LSMSA), New Orleans Center for Creative Arts (NOCCA), and Legacy Type 2 Charter Schools are required to expend funds generated by applying the weighted factors contained in the formula for At-Risk students, Career and Technical Education course units, Special Education Other Exceptionalities students, and Special Education Gifted and Talented students on the following items that serve the unique needs of students who generate such funds:

- a) Personnel
- b) Professional services
- c) Instructional materials
- d) Equipment
- e) Supplies

Attached for your reference is the calculation of the funds generated by applying each of the weights contained in the FY2013-14 MFP formula. The expenditure of these weighted funds must be reported in each LEA's Annual Financial Report (AFR) as directed by the Department of Education. Expenditures for funds generated by the following weights are reported within the existing AFR format:

- Career and Technical Education
- Special Education Other Exceptionalities
- Special Education Gifted and Talented

At-Risk expenditures are reported using a project code in the AFR.

See the attached document (AFR Reporting Details.doc) for further clarification on reporting specifics for each weight as it pertains to the AFR.

#### New Charters in FY2013-14

The initial calculation of the funds generated for each of the weights in the MFP for charter schools whose first year of operation is FY2013-14 is based on the average weighted student counts of the district of prior jurisdiction. If the charter school is taking over an existing school, the initial calculation is based on the average weighted student counts of the prior school. A final calculation of the weighted funds for new charters in FY2013-14 will be based on the actual number of students on October 1, 2013, multiplied by the per-pupil amount for each of the weights of the district of prior jurisdiction. Expenditures based on the final calculation are to be reported in the AFR of the charter school.

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Type 2 Charter Schools (includes Legacy Type 2 Charter Schools)

The calculation of the weighted funds for Type 2 Charter Schools is based on the per-pupil amounts of the district in which the charter school is located.

LSU and Southern Lab Schools

The calculation of the weighted funds for LSU and Southern Lab is based on the state average per-pupil amount for each of the weights multiplied by the February 1 student count of each of the weights as reported to the Department. The October 1, 2012, unit count is used for the Career and Technical Education weight.

Louisiana School for Math, Science, and the Arts (LSMSA) and New Orleans Center for Creative Arts (NOCCA)

The calculation of the weighted funds for LSMSA and NOCCA is based on the state average per-pupil amount for each of the weights multiplied by the February 1 student count of each of the weights as reported to the Department. The October 1, 2012, unit count is used for the Career and Technical Education weight.

If you have any questions or need further information, you may contact Christel L. Fulton at (225) 342-0180 or at our toll-free number (1-877-453-2721), or via email at [christel.fulton@la.gov](mailto:christel.fulton@la.gov).

JW/BS/CS:cft

Attachments

c: Parish/City/Local School Board Business Managers  
Charter School Business Managers  
Recovery School District Business Manager  
LSU and Southern Lab School Business Managers  
LSMSA and NOCCA Business Managers  
Elizabeth "Beth" Scioneaux, Deputy Superintendent for Finance, LDE  
Charlotte Stevens, Director, Education Finance, LDE  
Paula Matherne, LDE  
Keya D. Williams, LDE

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