**FY 2020-2021**

**BESE**

**Agreed Upon Procedures (AUP)**

**Schedule Glossary**

**Contacts**

|  |  |  |
| --- | --- | --- |
| **Schedule** |  | **Contact Information** |
| 1 | General Fund Instructional and Support Expenditures and Certain Local Revenue | [SchoolFinanceHelpdesk@la.gov](mailto:SchoolFinanceHelpdesk@la.gov) |
| 2 | Class Size Characteristics | [SystemSupport@la.gov](mailto:SystemSupport@la.gov) |

# Schedule 1: General Fund Instructional and Support Expenditures and

# Certain Local Revenue Sources for the Year Ended June 30, 2021

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **General Fund Instructional and Support Expenditures and Certain Local Revenue Sources**  **For the Year Ended June 30, 2021** | | | | |
|  |  | Column A |  | Column B |
| **General Fund Instructional and Equipment Expenditures** |  |  |  |  |
| General Fund Instructional Expenditures: |  |  |  |  |
| Teacher and Student Interaction Activities: |  |  |  |  |
| Classroom Teacher Salaries |  | $XXX |  |  |
| Other Instructional Staff Activities |  | XXX |  |  |
| Instructional Staff Employee Benefits |  | XXX |  |  |
| Purchased Professional and Technical Services |  | XXX |  |  |
| Instructional Materials and Supplies |  | XXX |  |  |
| Instructional Equipment |  | XXX |  |  |
| Total Teacher and Student Interaction Activities |  |  |  | $XXX |
|  |  |  |  |  |
| Other Instructional Activities |  |  |  | XXX |
|  |  |  |  |  |
| Pupil Support Services |  | XXX |  |  |
| Less: Equipment for Pupil Support Services |  | XXX |  |  |
| Net Pupil Support Services |  |  |  | XXX |
|  |  |  |  |  |
| Instructional Staff Services |  | XXX |  |  |
| Less: Equipment for Instructional Staff Services |  | XXX |  |  |
| Net Instructional Staff Services |  |  |  | XXX |
|  |  |  |  |  |
| School Administration |  | XXX |  |  |
| Less: Equipment for School Administration |  | XXX |  |  |
| Net School Administration |  |  |  | XXX |
|  |  |  |  |  |
| Total General Fund Instructional Expenditures (Total of Column B) |  |  |  | $XXX |
|  |  |  |  |  |
| Total General Fund Equipment Expenditures (Object 730; Function Series 1000-4000) |  |  |  | $XXX |
|  |  |  |  |  |
| **Certain Local Revenue Sources** |  |  |  |  |
| Local Taxation Revenue: |  |  |  |  |
| Constitutional Ad Valorem Taxes |  |  |  | $XXX |
| Renewable Ad Valorem Tax |  |  |  | XXX |
| Debt Service Ad Valorem Tax |  |  |  | XXX |
| Up to 1% of Collections by the Sheriff on Taxes Other than School Taxes |  |  |  | XXX |
| Sales and Use Taxes |  |  |  | XXX |
| Total Local Taxation Revenue |  |  |  | $XXX |
|  |  |  |  |  |
| Local Earnings on Investment in Real Property: |  |  |  |  |
| Earnings from 16th Section Property |  |  |  | $XXX |
| Earnings from Other Real Property |  |  |  | XXX |
| Total Local Earnings on Investment in Real Property |  |  |  | $XXX |
|  |  |  |  |  |
| State Revenue in Lieu of Taxes: |  |  |  |  |
| Revenue Sharing - Constitutional Tax |  |  |  | $XXX |
| Revenue Sharing - Other Taxes |  |  |  | XXX |
| Revenue Sharing - Excess Portion |  |  |  | XXX |
| Other Revenue in Lieu of Taxes |  |  |  | XXX |
| Total State Revenue in Lieu of Taxes |  |  |  | $XXX |
|  |  |  |  |  |
| Nonpublic Textbook Revenue |  |  |  | $XXX |
| Nonpublic Transportation Revenue |  |  |  | $XXX |

## 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 730-739 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. |
| 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. |
| Sales and Use Taxes – | Total revenue meeting the definition contained in the *LAUGH* for Revenue Code 1130. |
| 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 – Class Size Characteristics

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **School Type** | **Class Size Range** | | | | | | | |
| 1 – 20 | | 21 – 26 | | 27 – 33 | | 34+ | |
| Percent | Number | Percent | Number | Percent | Number | Percent | Number |
| Elementary |  |  |  |  |  |  |  |  |
| Elementary Activity Classes |  |  |  |  |  |  |  |  |
| Middle/Jr. High |  |  |  |  |  |  |  |  |
| Middle/Jr. High Activity Classes |  |  |  |  |  |  |  |  |
| High |  |  |  |  |  |  |  |  |
| High Activity Classes |  |  |  |  |  |  |  |  |
| Combination |  |  |  |  |  |  |  |  |
| Combination Activity Classes |  |  |  |  |  |  |  |  |

**Note**: The Board of Elementary and Secondary Education has set specific limits on the maximum size of classes at various grade levels. The maximum enrollment in grades K-3 is 26 and maximum enrollment in grades 4-12 is 33 students. These limits do not apply to activity classes such as physical education, chorus, band, and other classes without maximum enrollment standards. Therefore, these classes are included only as separate line items.

**NOTE: *October 1, 2020 data should be used to prepare this schedule. An excel file called “*LEACode\_2020 Class Size for Auditors” is available on the Data Management sFTP.**

## Schedule 2 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 2 as Section II, Item 5, of the Annual Financial and Statistical Report (AFSR).