### Louisiana



# **P** Funding Basics

#### Authorizer

Charter funding policies and reporting practices within each state may vary depending on the entity that authorized the charter school. Charter schools in Louisiana may be authorized by local school districts or the State Board of Education.

#### **Funding Formula**

Funding for charter schools in Louisiana is calculated based on a formula similar to the one used to calculate funding for traditional public schools.

Like traditional public schools, charter schools are funded through a formula that considers the characteristics of students they educate and the cost of the resources required to deliver an education to these students. Charter schools in Louisiana receive a base funding amount per student and increased funding for students in certain grade levels, English-language learners, students from low-income households, and other characteristics. In addition, charter schools will receive a per student share of any state program-based allocations which are distributed on a per student basis.

## **=** Funding Distribution

#### Funding Distribution

Charter schools in Louisiana receive all funding directly from the state.

#### Withholdings

Charter schools in Louisiana will have a share of their funding withheld, with the maximum set by state law.

Entities that authorize charter schools, including the State Board of Education and local school districts, may charge the schools they authorize a fee of 2% of their total funding for administrative costs. The state Department of Education may additionally withhold 0.25% of the 2% fee from charter schools acting as their own local education agencies.

#### Local Taxes

Charter schools in Louisiana do not receive a share of local tax revenue, but they do receive state funding that may be meant to replace local funding.

The state will provide charter schools with an amount based on revenue raised by local school districts from sales and use taxes, property taxes, and earnings from state lands, excluding any local revenue dedicated to capital outlay or debt service.

# **Data and Reporting**

#### Legal Status

Some charter schools in Louisiana constitute their own local education agencies, while others are a part of local education agencies.

Some types of charter schools, including those authorized by the State Board of Elementary and Secondary Education and operated by a nonprofit organization and those that were transferred from the Recovery School District back to the local school district, constitute their own local education agencies. All other types of charter schools, including those operated by local school districts, are part of local education agencies.

#### Student Count

Charter school students in Louisiana are counted as students of the charter they attend for state reporting purposes.

#### Funding

State funding for charter schools in Louisiana is reported separately from state funding for any district.

## Expenditures

Charter school expenditures in Louisiana are reported separately from expenditures of any school district.

 $For a complete \ list of primary sources, please see the appropriate state page at charters. funded. edbuild. or graduate the page at charters and the page at charters are page at charters. Funded and the page at charters are page at charters are page at charters. Funded and the page at charters are page at charters. Funded and the page at charters are page at charters are page at charters. Funded and the page at charters are page at charters are page at charters. Funded and the page at charters are page at charters are page at charters. Funded and the page at charters are page at charters are page at charters. Funded and the page at charters are page at charters are page at charters. Funded and the page at charters are page at charters are page at charters are page at charters. Funded and the page at charters are page at charters. Funded and the page at charters are page at t$ 

