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DANIEL G. KYLE, PH.D., CPA, CFE
LEGISLATIVE AUDITOR

January 25, 1999

The Honorable Thomas A. "Tom" Greene,
Chairman, Senate Education Committee
and
Members of the Senate Education Committee

The Honorable John J. Hainkel, Jr.
Chairman, Senate Finance Committee
and
Members of the Senate Finance Committee

The Honorable Charles McDonald
Chairman, House Education Committee
and
Members of the House Education Committee

Dear Legislators:

The attached memorandum from members of my staff provides some information on Gayle Pay and Sabbatical Leave in the nine school districts that were included in our report, "Study of Education Issues in Nine Louisiana School Districts". The information in this memorandum was compiled by us from information supplied by the school districts to the Department of Education and has not been audited or otherwise verified by us. We did not include Gayle Pay and Sabbatical Leave in our study because the Department of Education was already gathering information to satisfy the requirements of Senate Resolution No. 24 of 1998.

I hope this information will be of use to you in your legislative decision-making process.

Sincerely,

A handwritten signature in cursive script that reads "Daniel G. Kyle".

Daniel G. Kyle, CPA, CFE
Legislative Auditor

DGK:DKG:rmr

Enclosure (1)

GAPAY&-1

Legislative Auditor**Memorandum**

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Phone No. (504) 339-3800
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TO: Daniel G. Kyle, CPA, CFE
Legislative Auditor

Through: David K. Greer
Assistant Legislative Auditor
Director of Performance Audit

FROM: Gerald W. Hoppmann *GWH*
Performance Audit Manager

DATE: January 22, 1999

SUBJECT: Extended Sick Leave (Gayle Pay) and Sabbatical Leave

In this memorandum, we analyze and present information obtained from surveys and Annual Financial Reports (AFRs) completed by the following nine districts that we recently studied: 1) Calcasieu; 2) City of Monroe; 3) East Baton Rouge; 4) Jackson; 5) Orleans; 6) Ouachita; 7) Pointe Coupee; 8) St. John; and 9) St. Landry.

Exhibits A through E provide figures on the number and percentage of school district employees taking extended sick leave, thus receiving Gayle Pay in fiscal year 1997-98. We also provide the total number of days that teachers received Gayle Pay. In addition, the exhibits show the number and percentage of employees taking sabbatical leave as well as the number of days taken. Finally, the exhibits provide costs relating to individuals receiving Gayle Pay and taking sabbatical leave. Our office did not verify or audit information contained in the surveys or the districts' AFRs.

1997-98 SURVEYS AND ANNUAL FINANCIAL REPORT DATA

**EXTENDED SICK LEAVE (GAYLE PAY)
PROFESSIONAL/CULTURAL DEVELOPMENT SABBATICAL LEAVE
REST AND RECUPERATION SABBATICAL LEAVE**

Introduction

In the fall of 1998, the Division of Education Finance within the Department of Education (DOE) sent a survey to local school system business managers pursuant to Senate Resolution (SR) 24 of the 1998 regular session. The purpose of the survey was to obtain information regarding teachers and other employees taking extended sick leave and sabbatical leave. The "Survey On Extended Sick Leave (Gayle Pay) And Sabbatical Leave" is composed of the following three sections:

- Section 1: Extended Sick Leave (Gayle Pay);
- Section 2: Sabbatical Leave; and
- Section 3: Comments and Scenarios.

DOE provided us with copies of the surveys submitted by the nine school districts that we recently studied (i.e., Calcasieu, East Baton Rouge, Jackson, Monroe, Orleans, Ouachita, Pointe Coupee, St John, and St. Landry). We used information from the surveys, the districts' AFRs, and our recent education study to compare data for all nine districts. The results of our analysis provide additional information about the costs associated with individuals taking extended sick leave and sabbatical leave. Exhibits A-E provide additional information.

Gayle Pay

According to figures reported in the surveys, 2,693 teachers from the nine school districts received Gayle Pay in 1997-98. This number constitutes 20% of the 1998-99 teacher population of 13,525 in the nine districts. These teachers received Gayle Pay for taking 20,394 extended sick leave days in 1997-98. Exhibit A shows that in four of the districts (Calcasieu, East Baton Rouge, Pointe Coupee and St. Landry) at least 16% of the teachers were receiving Gayle Pay for taking extended sick leave. In St. Landry, 800 (79%) teachers received Gayle Pay.

Exhibit A shows that the percentage of teachers in the nine districts who received Gayle Pay ranged from 1% (3 teachers) in the City of Monroe to 79% (800 teachers) in St. Landry

Parish. For all nine districts, the average percentage of teachers receiving Gayle Pay in 1997-98 was 20%. It is also interesting to note that in certain districts where there is a larger total population of teachers, there were fewer teachers who took extended sick leave. For example, Orleans Parish has 2,411 more teachers than Calcasieu in 1998-99, but Calcasieu had 428 more teachers receiving Gayle Pay in 1997-98. Furthermore, St. Landry has 117 fewer teachers than Ouachita in 1998-99, but reported 711 more teachers receiving Gayle Pay in 1997-98.

An additional 957 employees who are categorized as "other personnel" (e.g., instructional, instructional support, support services, bus drivers), also received Gayle Pay during that same year. It should be noted that the "other personnel" instructional category includes supervising instructors, therapists, specialists, and counselors of instructional programs. Employees in the "other personnel" category received Gayle Pay for taking 11,216 days of extended sick leave. As can be seen in the list below, the number of "other personnel" taking extended sick leave varied by district:

The number of extended sick leave days for which teachers received Gayle Pay varied by district as well. Exhibit A shows that the number of days teachers received Gayle Pay ranged from 285 days in Pointe Coupee Parish to 9,977 days in Orleans Parish. Exhibit B shows that the average number of days each teacher received Gayle Pay ranged from 2 in Calcasieu Parish to 106 in the City of Monroe.

Total District Cost of Teachers Receiving Gayle Pay

Using survey and AFR data, we estimated the total district cost of teachers receiving Gayle Pay for taking extended sick leave in the nine districts. This was obtained by adding the total salary cost and the total benefit cost for teachers receiving Gayle Pay (see Exhibit A for additional information on our calculations). These figures indicate a total district cost of \$4,771,061 in 1997-98 for the nine districts. This figure represents the total district cost for only 9 (14%) of the 66 school districts in Louisiana. We were not able to estimate a similar economic impact for "other personnel" receiving Gayle Pay since we did not have total salary and benefit expenditures for those employees.

Total Teacher Compensation

We were also able to determine the "total teacher compensation" for teachers who received Gayle Pay for taking extended sick leave. This was computed by adding the total teacher salary cost (less the daily rate paid to substitutes) and the total teacher benefit cost. For 1997-98, the "total teacher compensation" for teachers who received Gayle Pay for taking extended sick leave in the nine districts was \$3,570,987. Exhibit B provides additional information relating to our calculations.

Sabbatical Leave

The surveys report that 414 of 13,525 (3%) teachers from all nine districts took some type of sabbatical leave in 1997-1998. Exhibit A shows that these 414 teachers took a total of 55,620 days of sabbatical leave in 1997-1998. It also shows that the average cost per teacher in all nine districts for taking both types of sabbatical leave was \$28,145 per teacher. We computed this average cost by adding the total salary cost and the total benefit cost for teachers taking either type of sabbatical leave, divided by the number of teachers taking sabbatical leave. Exhibit C provides additional information on our computations.

The surveys report that 33 "other personnel" from all nine districts took some type of sabbatical leave in 1997-1998. Exhibit A shows that these 33 "other personnel" took a total of 4,410 days of sabbatical leave in 1997-1998. The exhibit also shows that the average cost per employee for taking both types of leave was \$28,593. We computed this average cost by taking the amount of sabbatical leave expenditures from the 1997-1998 AFRs for the administrative, support services, and all other non-instructional expenditure categories and dividing it by the number of "other personnel" who took sabbatical leave. It should be noted that the AFR does not break out sabbatical leave expenditures based on the two types. Also, we did not compute "other personnel" benefit cost since we did not have total salary and benefit expenditures for those employees. See Exhibit D for additional information on our calculations. The following is a further breakdown of each type of sabbatical leave.

Professional/Cultural Development

The surveys report that 75 teachers from the nine districts took professional/cultural development sabbatical leave in 1997-1998. This number constitutes .5% of the 1998-99 teacher population (13,525) in the nine districts. Of the 75 teachers, 33 took a 1/2 year sabbatical and 42 took a full year sabbatical. We define "full year" as 180 days since R.S. 17:154.3(A) required teachers to work not less than 180 days in 1997-1998. Exhibit A shows that 75 teachers took a total of 10,530 days of professional/cultural development sabbatical leave in 1997-1998. The exhibit also shows that 10 "other personnel" took 1,350 days of professional/cultural development sabbatical leave in 1997-1998. We were unable to compute the percentage of "other personnel" taking professional/cultural development sabbatical leave since we did not have information on the total number of employees that constituted this category from each of the districts.

Rest and Recuperation

The surveys report that 339 teachers from the nine districts took rest and recuperation sabbatical leave in 1997-1998. This number constitutes 2.5% of the 1998-99 teacher population (13,525) in the nine districts. Of the 339 teachers, 177 took a 1/2 year sabbatical and 162 took a full year sabbatical. We define "full year" as 180 days since R.S. 17:154.3(A) requires teachers to work not less than 180 days in 1997-1998. Exhibit A shows that 339 teachers took a total of 45,090 days of rest and recuperation sabbatical leave in 1997-1998. The exhibit also shows that 23 "other personnel" took 3,060 days of rest and recuperation sabbatical leave in 1997-1998. We were unable to compute the percentage of "other personnel" taking rest and recuperation sabbatical leave since we did not have information on the total number of employees that constituted this category from each of the districts.

Conclusions

The information in the surveys we obtained from DOE raises some questions about the use of extended sick and sabbatical leave in the nine districts we examined. Not only are teachers and "other personnel" taking time away from being in the schools, they are receiving compensation for being out of the classroom. There is also a likely educational impact since substitutes and teacher aides are teaching instead. Since state and local dollars support education in our state, the legislature should be able to determine when and how much leave is being taken at the district level. However, the district's AFR and the Annual Financial and Statistical Report (AFSR) do not report this type of information. Senate Resolution (SR) 24 of the 1998 regular session requests this type of information, and urges the Board of Elementary and Secondary Education (BESE) to consider revising Bulletin 1929 (Louisiana Accounting and Uniform Governmental Handbook) to include categories under "object codes" for data on Gayle Pay and sabbatical leave as part of the AFSR.

The surveys we reviewed contain a section requesting the reporting of "unusual uses of Gayle Pay and Sabbatical Leave." As seen from Exhibit E, some of the comments provided by district personnel raise some areas of concern.

Exhibit A

Overview of Extended Sick Leave and Sabbatical Leave Costs for Nine Louisiana School Districts (1997-98)

School District	Total Teachers 1998-99		Gayle Pay 1997-98		Professional/Cultural Development Sabbatical Leave (PD) 1997-98		Rest and Recuperation Sabbatical (RR) Leave 1997-98		Types of Sabbatical Leave	
	# of Teachers (%)	# Days	Total District Cost	Teachers Taking (%)	# Days	Teachers Taking (%)	# Days	Teachers Taking (%)	# Days	Average Cost Per Teacher For Both
Calcasieu	2,091	720 (34%)	1,766	\$399,116	20 (1%) Half year 8 (4%) Full year 12 (6%)	2,880 Half year (720) Full year (2,160)	54 (3%) Half year 28 (1%) Full year 25 (1%)	7,110 Half year (2,610) Full year (4,500)		\$27,476
City of Monroe	598	3 (1%)	318	\$63,918	12 (2%) Half year 5 (8%) Full year 7 (1%)	1,710 Half year (450) Full year (1,260)	19 (3%) Half year 10 (2%) Full year 9 (2%)	2,520 Half year (800) Full year (1,620)		\$24,517
East Baton Rouge	3,375	719 (21%)	2,905	\$871,055	21 (6%) Half year 17 (5%) Full year 4 (1%)	2,250 Half year (1,530) Full year (720)	125 (4%) Half year 66 (2%) Full year 59 (2%)	16,560 Half year (5,840) Full year (10,620)		\$25,487
Jackson	192	6 (3%)	353	\$68,835	1 (5%) Half year 0 (0%) Full year 1 (5%)	180 Half year (0) Full year (180)	0 (0%) Half year 0 (0%) Full year 0 (0%)	0 Half year (0) Full year (0)		\$18,944
Orleans	4,502	282 (6%)	9,877	\$2,524,181	3 (1%) Half year 0 (0%) Full year 3 (1%)	540 Half year (0) Full year (540)	68 (2%) Half year 40 (9%) Full year 28 (6%)	6,640 Half year (3,800) Full year (2,840)		\$44,407
Ouachita	1,136	89 (8%)	1,072	\$222,978	10 (9%) Half year 0 (0%) Full year 10 (9%)	1,800 Half year (0) Full year (1,800)	41 (4%) Half year 15 (1%) Full year 26 (2%)	6,030 Half year (1,350) Full year (4,680)		\$33,376
Pointe Coupee	201	32 (16%)	285	\$58,430	1 (5%) Half year 1 (5%) Full year 0 (0%)	90 Half year (90) Full year (0)	8 (4%) Half year 4 (2%) Full year 4 (2%)	1,040 Half year (380) Full year (720)		\$29,815
St. John	411	32 (8%)	718	\$181,550	1 (2%) Half year 1 (2%) Full year 0 (0%)	90 Half year (90) Full year (0)	14 (3%) Half year 7 (2%) Full year 7 (2%)	1,890 Half year (800) Full year (1,090)		\$36,064
St. Landry	1,019	800 (79%)	3,000	\$603,000	6 (1%) Half year 1 (1%) Full year 5 (5%)	990 Half year (900) Full year (900)	10 (1%) Half year 6 (6%) Full year 4 (4%)	1,260 Half year (540) Full year (720)		\$21,582
Total	13,525	2,893 (20%)	20,384	\$4,771,061	75	10,530	339	45,090		\$28,145

Total district cost was computed by adding the total salary cost and the total benefit cost for teachers receiving Gayle Pay. Total salary cost was computed by multiplying the average teacher daily salary by the number of days teachers received Gayle Pay. Average teacher daily salary was computed using FY 96-99 data, not including retirement, health insurance, and life insurance costs, based on a 180 day school year. We used a 180 day year because R.S. 17:154.3(A) required teachers to work not less than 180 days in 1997-98. Total teacher benefit cost was computed by multiplying the average benefit cost per day by the number of days teachers received Gayle Pay. Average benefit cost per day was computed by dividing total benefit costs by all teachers in each district. The cost of benefits includes group insurance, social security, Medicare, unemployment compensation, workers' compensation, health benefits (retirees), sick leave severance pay, other employee benefits and employer's contribution to retirement systems, per the 1997-98 AFRA.

Average cost per teacher was computed by adding the total salary cost and the total benefit cost for teachers taking sabbatical leave, divided by the number of teachers taking sabbatical leave. See Exhibit C for calculations. This average cost was computed using the total number of teachers taking sabbatical leave, regardless of whether they took a full or half year.

Note: The total number of teachers is computed based on 1998-99 information. The Gayle Pay and Sabbatical Leave survey is for FY 1997-98. Percentages are computed using data from both years.

Source: Prepared by legislative auditor's staff using survey information obtained from DOE, district financial information, obtained from AFRA, and the legislative auditor's education survey.

Exhibit A (contd.)

Overview of Extended Sick Leave and Sabbatical Leave Costs for Nine Louisiana School Districts (1997-98)

"Other Personnel"

School District	Sabbatical (P/D)		Sabbatical (R/R)		Average Cost Per Employee For Both Types of Sabbatical Leave
	# of "Other Personnel"	# Days	# of "Other Personnel"	# Days	
Calcasieu	3 Half year 3 Full year 0	270 Half year (270) Full year (0)	10 Half year 5 Full year 5	1,350 Half year (450) Full year (900)	\$22,123
City of Monroe	3 Half year 1 Full year 2	450 Half year (90) Full year (360)	2 Half year 1 Full year 1	270 Half year (90) Full year (180)	\$18,546
East Baton Rouge	1 Half year 0 Full year 1	180 Half year (0) Full year (180)	6 Half year 4 Full year 2	720 Half year (360) Full year (360)	\$58,485
Jackson	0 Half year 0 Full year 0	0 Half year (0) Full year (0)	0 Half year 0 Full year 0	0 Half year (0) Full year (0)	\$0
Orleans	N/A Half year Full year	N/A Half year Full year	N/A Half year Full year	N/A Half year Full year	N/A
Ouachita	3 Half year 1 Full year 2	450 Half year (90) Full year (360)	5 Half year 2 Full year 3	720 Half year (180) Full year (540)	\$19,217
Pointe Coupee	0 Half year 0 Full year 0	0 Half year (0) Full year (0)	0 Half year 0 Full year 0	0 Half year (0) Full year (0)	\$0
St. John	N/A Half year Full year	N/A Half year Full year	N/A Half year Full year	N/A Half year Full year	N/A
St. Landry	N/A Half year Full year	N/A Half year Full year	N/A Half year Full year	N/A Half year Full year	N/A
Total	10	1,350	23	3,060	\$28,593

Source: Prepared by legislative auditor's staff using survey information obtained from DOE and district financial information obtained from 1997-98 AFR's.

¹ This average cost was computed for the four districts reporting sabbatical leave expenditures using the total number of employees taking sabbatical leave, regardless of whether they took a full year or half year sabbatical leave.

² According to the 1997-98 AFR, total sabbatical leave expenditures for "other personnel" were \$812,971. We took this figure and divided it by the number of "other personnel" who took sabbatical leave per the survey (6), which resulted in an average cost per employee of \$135,495. Since this figure appeared to be high and not consistent with the other districts, we decided not to include it in our overall calculations.

³ According to the 1997-98 AFR, total sabbatical leave expenditures for "other personnel" were \$0. However, according to the survey data reported by St. John Parish, 4 "other personnel" took sabbatical leave during 1997-98. Since this information did not correspond with the AFR data, we did not include it in our overall calculations.

⁴ According to the 1997-98 AFR, total sabbatical leave expenditures for "other personnel" were \$226,399. However, according to the survey no "other personnel" took sabbatical leave. As a result, we decided not to include this figure in our overall calculations.

⁵ Computed by taking sabbatical leave expenditures for the total support and administrative expenditure categories as well as all others excluding instruction in the 1997-98 AFR and dividing by the total number of "other personnel" who took sabbatical leave (33). The total average cost for the districts reporting "other personnel" who took sabbatical leave could be higher as we did not include sabbatical costs of \$1,039,370 incurred by Orleans and St. Landry. This constitutes 52% of total sabbatical expenditures for the six districts that incurred sabbatical leave costs for fiscal year 1997-98. Again, we did not include these figures because we considered the reported number of "other personnel" who took sabbatical leave in 1997-98 to be "suspect."

Note: We were unable to obtain percentages since the total number of "other personnel" was not available.

Exhibit B
Salary and Benefit Information Relating to Teachers Receiving Gayle Pay (Total Teacher Compensation)
Fiscal Year 1997-98

	Average Number of Days Teachers Received Gayle Pay		Teachers Received Gayle Pay		Orleans	Ouachita	Pointe Coupee	St. John	St. Landry
	Calcasieu	City of Monroe	East Baton Rouge	Jackson					
Number of Teachers Receiving Gayle Pay	720	3	719	6	292	89	32	32	800
Number of Days Teachers Received Gayle Pay	1,766	318	2,905	353	9,977	1,072	285	718	3,000
Average Number of Days Teachers Received Gayle Pay	2	108	4	59	34	12	9	22	4

	Average Teacher Daily Salary While Receiving Gayle Pay		Teachers Received Gayle Pay		Orleans	Ouachita	Pointe Coupee	St. John	St. Landry
	Calcasieu	City of Monroe	East Baton Rouge	Jackson					
Average Teacher Daily Salary	\$172	\$150	\$168	\$153	\$181	\$158	\$152	\$187	\$153
Average Daily Rate Paid to Substitutes	\$69	\$90	\$49	\$48	\$69	\$48	\$36	\$49	\$35
Average Teacher Daily Salary While Receiving Gayle Pay (avg. teacher's daily salary less the average daily rate paid to substitutes)	\$103	\$60	\$117	\$105	\$122	\$110	\$116	\$118	\$118

Total Teacher Salary Cost for Gayle Pay

	Calcasieu	City of Monroe	East Baton Rouge	Jackson	Orleans	Ouachita	Pointe Coupee	St. John	St. Landry
Average Teacher Daily Salary While Receiving Gayle Pay	\$103	\$60	\$117	\$105	\$122	\$110	\$116	\$118	\$118
Number of Days Teachers Received Gayle Pay	1,766	318	2,905	353	9,977	1,072	285	718	3,000
Total Teacher Salary Cost for Gayle Pay	\$181,898	\$19,080	\$339,885	\$37,065	\$1,217,194	\$117,920	\$33,060	\$84,724	\$354,000

Total Amount Paid to Substitutes

	Calcasieu	City of Monroe	East Baton Rouge	Jackson	Orleans	Ouachita	Pointe Coupee	St. John	St. Landry
Average Daily Rate Paid to Substitutes	\$69	\$90	\$49	\$48	\$69	\$48	\$36	\$49	\$35
Number of Days Teachers Received Gayle Pay	1,766	318	2,905	353	9,977	1,072	285	718	3,000
Total Amount Paid to Substitutes	\$121,654	\$28,020	\$142,345	\$16,944	\$689,413	\$51,456	\$10,260	\$35,182	\$105,000

Total Teacher Benefit Cost for Gayle Pay

	Calcasieu	City of Monroe	East Baton Rouge	Jackson	Orleans	Ouachita	Pointe Coupee	St. John	St. Landry
Total Teachers' Benefit Cost	\$20,233,272	\$5,445,084	\$39,062,238	\$1,459,868	\$50,270,032	\$10,148,015	\$1,654,530	\$4,276,116	\$8,772,609
Number of School Days Teachers Receive Benefits	180	180	180	180	180	180	180	180	180
Benefit Cost Per Day For All Teachers	\$112,407	\$30,250	\$220,346	\$8,109	\$279,278	\$56,378	\$9,192	\$23,756	\$48,737
Total Number of Teachers in District	2,091	598	3,375	192	4,502	1,138	201	411	1,019
Benefit Cost Per Day Per Teacher	\$54	\$51	\$65	\$42	\$62	\$50	\$46	\$58	\$48
Number of Days Teachers Received Gayle Pay	1,766	318	2,905	353	9,977	1,072	285	718	3,000
Total Teacher Benefit Cost for Gayle Pay	\$95,384	\$16,218	\$189,825	\$14,826	\$618,574	\$53,600	\$13,110	\$41,644	\$144,000

Total Teacher Compensation (Salary and Benefit Cost) for Gayle Pay

	Calcasieu	City of Monroe	East Baton Rouge	Jackson	Orleans	Ouachita	Pointe Coupee	St. John	St. Landry
Total Teacher Salary Cost for Gayle Pay	\$181,898	\$19,080	\$339,885	\$37,065	\$1,217,194	\$117,920	\$33,060	\$84,724	\$354,000
Total Teacher Benefit Cost for Gayle Pay	\$95,384	\$16,218	\$189,825	\$14,826	\$618,574	\$53,600	\$13,110	\$41,644	\$144,000
Total Teacher Compensation for Gayle Pay	\$277,282	\$35,298	\$529,710	\$51,891	\$1,835,768	\$171,520	\$46,170	\$126,368	\$498,000
Grand Total				\$3,570,987					

Source: Prepared by legislative auditor's staff based on information obtained from the 1997-98 Annual Financial Reports, the Gayle Pay Surveys provided by DOE, and the legislative auditor's Education Review.

¹ Computed using FY 98-99 data, not including retirement, health insurance, and life insurance costs, based on a 180 day school year.

² Computed by subtracting the average daily rate paid to substitutes from the average teacher's daily salary.

³ The cost of benefits includes group insurance, social security, Medicare, unemployment compensation, workmen's compensation, health benefits (retirees), sick leave severance pay, other employee benefits and employer's contribution to retirement systems, per the 1997-98 AFRs.

⁴ We used a 180 day year because R.S. 17:154.3(A) required teachers to work not less than 180 days in 1997-98.

⁵ The total number of teachers is computed based on 1998-99 information. The Gayle Pay and Sabbatical Leave survey is for FY 1997-98.

⁶ Total benefit cost per day computed by multiplying the benefit cost per day by the number of days teachers received Gayle Pay.

The figures contained in this table are not audited.

Exhibit C

1997-98 Instructional Sabbatical Leave Expenditures

	Calcasieu	City of Monroe	East Baton Rouge	Jackson	Orleans	Ouachita	Pointe Coupee	St. John	St. Landry	Total
Classroom Instruction Sabbatical Expenditures										
Regular Program Expenditures	\$1,002,064	\$460,768	\$1,133,043	\$11,342	\$1,670,758	\$871,569	\$81,443	\$318,639	\$205,995	\$5,755,621
Special Education	\$259,310	\$17,019	\$424,246	\$0	\$546,235	\$374,966	\$32,138	\$75,705	\$1,254	\$1,730,873
Vocational Program	\$53,038	\$0	\$120,303	\$0	\$0	\$0	\$0	\$0	\$0	\$173,341
Other Instructional Program	\$0	\$0	\$93,571	\$0	\$0	\$0	\$0	\$0	\$0	\$93,571
Special Program	\$1,328	\$0	\$234,215	\$0	\$142,668	\$0	\$0	\$0	\$0	\$378,211
Adult/Continuing Education	\$1,625	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,625
Community College	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
¹ Total	\$1,317,365	\$477,787	\$2,005,378	\$11,342	\$2,359,661	\$1,246,535	\$113,581	\$394,344	\$207,249	\$8,133,242
Total Number of Teachers Receiving Sabbatical Leave	74	31	146	1	71	51	9	15	16	Average Across Districts
										414
² Sabbatical Cost Per Teacher	\$17,802	\$15,412	\$13,735	\$11,342	\$33,235	\$24,442	\$12,620	\$26,290	\$12,953	\$18,648
³Benefit Cost Per Teacher	\$9,676	\$9,105	\$11,752	\$7,602	\$11,166	\$8,933	\$8,231	\$10,404	\$8,609	\$9,498
⁴Total Average Sabbatical Leave Cost Per Teacher	\$27,478	\$24,517	\$25,487	\$18,944	\$44,401	\$33,375	\$20,851	\$36,694	\$21,562	\$28,145

Source: Prepared by legislative auditor's staff based on information obtained from the 1997-98 Annual Financial Reports and Gayle Pay Surveys from DOE

¹ Based on total figures from district 1997-98 Annual Financial Reports.

² Total sabbatical instruction expenditures divided by the total number of teachers receiving sabbatical leave.

³ Total Teachers' Benefits shown in the AFR for all expenditure categories under classroom instructional expenditures, divided by the total number of teacher's in the district in 1998-99.

⁴ This average cost was computed using the total number of teachers taking sabbatical leave, regardless of whether they took a full or half year.

The figures contained in this table are not audited.

Exhibit D

1997-98 "Other Personnel" Sabbatical Leave Expenditures (Includes administrative and support)

	Calcasieu	City of Monroe	East Baton Rouge	Jackson	Orleans	Ouachita	Pointe Coupee	St. John	St. Landry
Administrative Sabbatical Leave Expenditures									
General Administration	\$5,835	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
School Administration	\$102,294	\$23,804	\$166,111	\$0	\$317,805	\$128,383	\$0	\$0	\$168,930
Business Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Central Services	\$0	\$0	\$0	\$0	\$21,777	\$0	\$0	\$0	\$0
Total	\$108,129	\$23,804	\$166,111	\$0	\$339,582	\$128,383	\$0	\$0	\$168,930
Support Services Sabbatical Leave Expenditures									
Pupil Support Services	\$95,496	\$69,028	\$121,909	\$0	\$333,455	\$25,355	\$0	\$0	\$57,469
Staff Instructional Support	\$83,980	\$0	\$121,378	\$0	\$139,934	\$0	\$0	\$0	\$0
Total	\$179,476	\$69,028	\$243,287	\$0	\$473,389	\$25,355	\$0	\$0	\$57,469
¹ Total Administrative and Support Services Sabbatical Expenditures	\$287,605	\$92,832	\$409,398	\$0	\$812,971	\$153,738	\$0	\$0	\$226,399
Total Number of "Other Personnel" Receiving Sabbatical Leave	13	5	7	0	³N/A	8	0	³N/A	³N/A
² Cost Per "Other Personnel"	\$22,123	\$18,566	\$58,485	\$0	⁴N/A	\$19,217	\$0	⁴N/A	⁴N/A

Source: Prepared by legislative auditor's staff based on information obtained from the 1997-98 Annual Financial Reports and Gayle Pay Surveys from DOE

¹ Total Sabbatical Administrative and Support Sabbatical Leave Expenditures are computed based on total figures from district 1997-98 Annual Financial Reports.

² Cost per "other personnel" do not include benefit costs.

³ We did not include these figures for Orleans, St. John, and St. Landry Parishes because we considered the reported number of "other personnel" who took sabbatical leave in 1997-98 to be suspect.

⁴ Since we did not use the number of "other personnel" who took sabbatical leave, we did not compute an average cost per "other personnel" for Orleans, St. John and St. Landry Parishes.

The figures contained in this table are not audited.

Exhibit E

**Comments and Scenarios Provided By Five School Districts
In Gayle Pay and Sabbatical Leave Surveys**

<p>Calcasieu</p>	<ul style="list-style-type: none"> • "One employee remained on sick leave for five years under a doctor's care. She was paid full pay for her 10 days per year of sick leave and docked the pay of her substitute beyond that. This teacher had an advanced degree and years of experience and the substitute did not. The teacher made money sitting at home for five years. The Board was responsible for retirement contributions on the full amount that she would have been paid - which is a very big problem. A teacher can stay home and still receive full credit in the retirement plan." • "Calcasieu Parish has historically required payback for any employee taking a professional development sabbatical and not returning to work thereafter. The employee is billed for the local portion of their sabbatical leave pay as a practice, usually allowing them to reimburse over time."
<p>East Baton Rouge</p>	<ul style="list-style-type: none"> • "The ability of teachers and, particularly, administrators to take leave severely hinders the stability that is needed in our schools. Each time an individual goes on sabbatical, someone has to replace him/her; when she/he returns, shifts must be made again." • "Presently, there are two principals and two assistants (middle schools) on leave for the 1998-99 school year. But they are not expected to return for the 1999-2000 school year. If they return, then other people will have to be shifted again." • "The whole practice, in one executive opinion, is one of using the system." • "A review of those employees who have used Gayle Pay during the FY 1997-98 indicates that there were no unusual numbers in any specific category. However, in the past there were a higher number of employees exhausting their sick leave on an annual basis in our Pupil Appraisal Department. Substitutes for these people were not hired, thus their pay was not reduced for the cost of a substitute. However, we have started the process of docking these employees the cost of a substitute, thus reducing significantly the absences. This would indicate that Gayle Pay could be controlled when a district puts in place procedures to monitor and control extended absences." • "Those employees who did not return from sabbatical leave were notified in writing that their resignations were not accepted. The statute was quoted in the correspondence and they were informed that a waiver could be granted only by Board action. It was explained verbally that an appeal would have to be made to the Personnel Services Committee of the Board prior to Board action. Those employees not granted a waiver were directed to contact our Payroll Department to arrange for repayment of the compensation received during the leave. Payroll then begins procedures to collect from any employee not cooperating."

Exhibit E

**Comments and Scenarios Provided By Five School Districts
In Gayle Pay and Sabbatical Leave Surveys**

**East Baton Rouge
(continued)**

- "From our experience in East Baton Rouge Parish, we have determined that local systems can control both Gayle Pay and Sabbatical Leave when clear and equitable procedures are established and enforced."

Ouachita

- "The most significant disadvantage of extended sick leave 'Gayle' pay is the impact it has on the use of regular sick leave. Teachers are granted a reasonable amount of sick leave, 10 days per year, which is cumulative. The availability of 'Gayle' pay essentially gives teachers unlimited sick leave, therefore making it unimportant to accumulate sick leave days for those 'rainy' days during extended illness or accident."
- "We have found that it is often the same employees who use 'Gayle' pay from year to year, meaning they freely use their 10 regular sick leave days and move into 'Gayle' pay each year. 'Gayle' pay also theoretically puts a school system into positions where a teacher could go from year to year on 'Gayle' pay, not working, but continuing to draw a reduced salary and earning time in the retirement system."
- "If the purpose of 'Gayle' pay is to have a safety net for teachers who have serious illness or accident without cumulative sick leave or qualifying for R & R Sabbatical Leave, one solution may be to grant 'Gayle' pay only once in a six year period or within some period of time."
- "'Gayle' pay is very unfair to teachers and other employees who do their jobs and come to work and it is unfair to the taxpayers of Louisiana. It would be difficult if not impossible to find any other type of business which would provide such a benefit for its employees."
- Another important thing to remember in this 'Gayle' pay discussion is the children who are being taught, or not taught by those teachers off on 'Gayle' pay. A substitute is only a substitute and not the teacher, and while teachers are out, the students are being short-changed."
- "In summary, the concept of 'Gayle' pay just makes no sense. It is not something the teacher has earned, it costs the taxpayers money, and it contributes to a much less effective classroom. It just makes no sense."

Exhibit E

Comments and Scenarios Provided By Five School Districts
In Gayle Pay and Sabbatical Leave Surveys

<p>Pointe Coupee</p>	<ul style="list-style-type: none">• "Formal procedure to collect payment due included telephone requests, written requests by regular and certified mail, school board attorney/former employee's attorney contacts and filing of lawsuit by former employee. Costs at this time include nominal mail and telephone charges and attorney's fees for consultation and ongoing litigation."
<p>St. Landry</p>	<ul style="list-style-type: none">• "The Payroll Department has had a few horror stories since the GAYLE PAY has been in effect. To give you an example of one incident; one year a teacher went to work for the first day, then missed the remaining 179 days in that same fiscal year. The following fiscal year the same teacher did it again. And don't forget about bus drivers, we have had one not working but being paid since 1997. They just keep getting doctor's excuses and nothing is done about it."• "Besides the above-mentioned, the payroll department's personnel have been informed quite blatantly that if they (employee) don't get a substitute in their absence, then the payroll department's personnel cannot dock their check, which is correct."• "In addition, how about our teacher's aides that have to take the teacher's place because a substitute was not hired so that the teacher's check will not be docked whether or not he/she is out of sick days."• "In other words, I feel that the GAYLE Pay is a <i>"misuse of public funds."</i> We HAVE TO PAY these individuals WHO DO NOT WORK, plain and simple!"

Source: Prepared by Legislative Auditor's staff using information contained in surveys completed by school districts.
Note: Comments are presented verbatim from original surveys, including the use of bold, italics, and capital letters for emphasis. City of Monroe, Jackson, Orleans, and St. John did not provide comments and scenarios in the survey regarding unusual uses of Gayle Pay and Sabbatical Leave.