EUNICE PUBLIC SCHOOLS
FUNDING ANALYSIS

ECONOMIC ADVISORY SERVICES

Informational Brief
August 26, 2026

LOUISIANA
LEGISLATIVE
AUDITOR

LOUISIANA LEGISLATIVE AUDITOR
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MICHAEL J. "MIKE" WAGUESPACK, CPA
LOUISIANA LEGISLATIVE AUDITOR

August 26, 2026

The Honorable J. Cameron Henry, Jr.,
President of the Senate
The Honorable Phillip R. Devillier,
Speaker of the House of Representatives

Dear Senator Henry and Representative Devillier:

This informational brief provides the results of our analysis of public school funding in the Eunice area. This brief is intended to provide timely information related to an area of interest to the legislature or based on a legislative request. I hope this brief will benefit you in your legislative decision-making process.

Respectfully submitted,

Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

EUNICEPUBLICSCHOOLS

Informational Brief

Eunice Public Schools

Funding Analysis

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Audit Control# 42250007
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Background

We prepared this report in response to a legislative request for information on school funding in Eunice. Specifically, we analyzed the student population and economic resources of Eunice in relation to surrounding school districts. We also evaluated the typical financial attributes of school systems of different sizes to understand how the district would function if it were a standalone district.

We considered three different definitions of "Eunice" as a geographic area: the City of Eunice (City), the St. Landry Parish Panhandle (Panhandle), and the 70535 ZIP Code (ZIP 70535). Each of these are shown visually in Appendix A. The City extends partly into the territory of the Acadia Parish School Board (APSB), while ZIP 70535 includes territory from the APSB and St. Landry Parish School Board (SLPSB), as well as the Evangeline Parish School Board (EPSB).

What We Found

Overall, we estimate that Eunice would generate revenues equating to 75% to 80% of its expenditures for fiscal year (FY) 2026 if it were a standalone district. For comparison, SLPSB budgeted that it would receive revenues equating to 89% of its expenditures. APSB and EPSB adopted budgets with revenues amounting to approximately 104% and 97% of their expenditures, respectively.

We obtained these results by analyzing financial and enrollment data for APSB, EPSB, and SLPSB for FY 2026 and estimating the revenues and expenditures in Eunice. These estimates also incorporate adjustments to consider Eunice as a standalone district, particularly to state-provided revenues from the Minimum Foundation Program (MFP) and to expenditures per pupil to account for the smaller number of pupils in Eunice than in the parish school systems. Larger districts in Louisiana typically have lower expenditures per pupil due to economies of scale. This pattern is evident in instructional as well as non-instructional expenditures. Eunice would have 71% to 87% fewer pupils than SLPSB, and we estimate that its expenditures per pupil would be 20% to 30% more than those of SLPSB. Our analysis also accounts for the size of the tax base in each territorial definition of Eunice and differences in revenues and expenditures for Eunice pupils currently served by APSB and EPSB, as explained in greater detail in the remainder of this informational brief. Exhibit 1 summarizes these results.

Exhibit 1 Budgetary Summary for SLPSB and Eunice School Systems FY 2026 Budgeted Amounts Per Pupil				
Line Item	SLPSB	Eunice		
		City	Panhandle	ZIP 70535
Revenue	$13,079	$14,810	$14,003	$14,081
Expenditures	$14,629	$19,072	$18,719	$17,565
Excess (Deficiency)	($1,550)	($4,262)	($4,716)	($3,484)
Revenues as % of Expenditures	89.4%	77.7%	74.8%	80.2%
Number of Pupils	11,802	1,558	2,472	3,386

Note: Costs per pupil in Eunice are adjusted to consider Eunice as a standalone district.
Source: Prepared by legislative auditor's staff using information from school system budgets, annual financial audits, the Louisiana Department of Education, U.S. Census Bureau, Louisiana Tax Commission, and Bureau of Economic Analysis.

The remainder of this informational brief will describe in greater detail the results of our analysis, covering enrollment, revenues, and expenditures. The appendices contain exhibits showing the geography of Eunice, additional detail on expenditure comparisons, and detailed revenue and expenditure data for FY 2026.

Enrollment

In FY 2026, SLPSB was the sixteenth-largest public school system in Louisiana, with 11,802 pupils that it enrolls directly or through charters and other public schools.[1] APSB enrolled 8,798, ranking nineteenth, while EPSB enrolled 5,021, ranking twenty-ninth. Public school students residing in Eunice, as variously defined, are currently served by the school system of the parish that they reside in. In all three territorial definitions of Eunice, the majority of the students are served by SLPSB. Exhibit 2 shows the parishes of residence for public school students who live in Eunice, as variously defined.

Exhibit 2 Enrollment of Eunice Students CY 2024			
Parish/Territory	City	Panhandle	ZIP 70535
Acadia Parish	56	0	705
Evangeline Parish	0	0	262
St. Landry Parish	1,502	2,472	2,419
Total	**1,558**	**2,472**	**3,386**

Note: Eunice headcounts are calculated using the U.S. Census, American Community Survey, five-year estimates, 2024, the latest available.
Source: Prepared by legislative auditor's staff using information from the U.S. Census Bureau and Louisiana Department of Education.

[1] For each parish school system and Eunice territory, we include the actual or estimated total number of pupils residing in the corresponding district who attend district-run schools, district-authorized charters, New Type 2 charters, Recovery School District (RSD) schools, and Type 5 charters in grades K-12 as of February 1. These are the types of schools that are financially supported by each district's taxes and other local revenues. SLPSB had 10.4% of its students enrolled in New Type 2 charters, RSD schools, and Type 5 charters, while APSB had 2.9% and EPSB had 0.8%.

Eunice accounts for no more than 21% of the students served by the APSB, EPSB, or SLPSB. Exhibit 3 shows the current enrollment levels in each of these school systems, as well as how many would be enrolled in each school system under the different definitions. As seen in the Exhibit, different territorial definitions for Eunice will cause the 25,621 students in these three parishes to be divided up differently among the various systems.

Exhibit 3
Eunice and Parish School Systems
February 2026 Headcount

Parish/Territory	Baseline	City of Eunice	St. Landry Parish Panhandle	ZIP Code 70535
Eunice	0	1,558	2,472	3,386
Acadia Parish	8,798	8,742	8,798	8,093
Evangeline Parish	5,021	5,021	5,021	4,759
St. Landry Parish	11,802	10,300	9,330	9,383
Total	**25,621**	**25,621**	**25,621**	**25,621**

Note: Eunice headcounts are calculated using the U.S. Census, American Community Survey, five-year estimates, 2024, the latest available.
Source: Prepared by legislative auditor's staff using information from the U.S. Census Bureau and Louisiana Department of Education.

Revenues

School systems in Louisiana derive funding from three sources: local, state, and federal. The three parishes that Eunice occupies differ from the rest of the state in having relatively low local revenues per pupil, $4,646 on average, versus $10,237 statewide in FY 2025.[2] These three parishes partly offset their low local revenue with higher levels of MFP funding, which is higher for districts with a smaller tax base. For federal funds, after excluding the expiring COVID-era grants,[3] the three parishes are close to the statewide average of $2,754 per pupil. Overall funding (excluding COVID-era grants) was $15,127 per pupil on average for the three parishes, versus $20,125 statewide. The three parishes received $4,998 less per pupil (24.8%) on average excluding COVID-era grants, primarily due to low sales and ad valorem tax. Exhibit 4 gives an overview of per pupil revenue for the three parishes.

[2] FY 2025 is the latest year of annual financial report data available from the Louisiana Department of Education.
[3] In this letter, we use the term COVID-19 grants to refer to federal grants under assistance listing 84.425, also known as the Education Stabilization Fund, which included the Elementary and Secondary Schools Emergency Relief (ESSER) program. The deadline to obligate ESSER grants occurred during FY 2025, so revenue from this category of federal grants will converge to zero in FY 2026 and beyond. While we identified other federal grant programs that appeared to be COVID-related based on their program names, we focused on the 84.425 program because it accounted for 98% of all COVID-related grant expenditures in parish and city school systems' single audits over FY 2020 through 2025, and more than 99.9% of such grants in FY 2025.

Exhibit 4 Parish School System Revenues Per Pupil FY 2025					
Line Item	**APSB**	**EPSB**	**SLPSB**	**Three Parishes Average**	**Statewide Average**
Local Revenues					
Local – Ad Valorem Tax	$1,581	$1,891	$1,540	$1,671	$4,393
Local – Sales Tax	1,895	1,944	2,934	2,258	4,328
Local – Other	759	683	711	717	1,516
Local - Subtotal	**4,235**	**4,518**	**5,185**	**4,646**	**10,237**
State Revenues					
State – MFP	6,759	8,036	6,261	7,019	6,360
State – Other	632	699	754	695	774
State – Subtotal	**7,391**	**8,735**	**7,015**	**7,714**	**7,134**
Federal Revenues					
Federal – COVID*	375	943	2,391	1,237	646
Federal – Other	2,768	2,771	2,765	2,767	2,754
Federal – Subtotal	**3,143**	**3,714**	**5,156**	**4,004**	**3,400**
Grand Total	**$14,769**	**$16,967**	**$17,356**	**$16,364**	**$20,771**
Grand Total, less COVID	**$14,394**	**$16,024**	**$14,965**	**$15,127**	**$20,125**

***** Includes grants made under the Federal Elementary and Secondary Schools Emergency Relief program (ESSER), or assistance listing 84.425 from Single Audits submitted with each school's annual financial report.
Source: Prepared by legislative auditor's staff using information from annual financial audits and the Louisiana Department of Education.

For FY 2026, these three school systems budgeted for an average of $14,418 in total revenues per pupil.[4] Their budgets included no federal COVID grants.[5] Exhibit 5 shows their FY 2026 budgeted revenues per pupil.

[4] Throughout this report, revenues and expenditures do not include other sources and uses of funds (e.g., transfers in and out), in-kind revenues (i.e., non-cash receipts of goods and services), and expenditures on facility acquisition and construction. We do not include school activity funds.
[5] None of the budgets referenced ESSER funds, or if they did, the budgeted amounts were zero.

Exhibit 5 Parish School System Budgeted Revenues Per Pupil FY 2026				
Line Item	**APSB**	**EPSB**	**SLPSB**	**Three Parishes Average**
Local Revenues				
Local – Ad Valorem Tax	$1,617	$1,895	$1,492	$1,668
Local – Sales Tax	1,949	1,892	2,847	2,229
Local – Other	377	472	277	376
Local - Subtotal	**3,943**	**4,259**	**4,616**	**4,273**
State Revenues				
State – MFP	6,708	8,180	5,969	6,952
State – Other	506	640	294	480
State – Subtotal	**7,214**	**8,820**	**6,263**	**7,432**
Federal Revenues				
Federal – Subtotal	**3,280**	**2,659**	**2,200**	**2,713**
Grand Total	**$14,437**	**$15,738**	**$13,079**	**$14,418**
Source: Prepared by legislative auditor's staff using information from school system budgets, annual financial audits, and the Louisiana Department of Education.				

We estimate that Eunice generates anywhere from $3,829 to $5,269 per pupil in local school revenues, depending upon the territorial definition. An important distinction exists between incorporated and unincorporated areas. In the three-parish area, incorporated areas (cities, towns, and villages) tend to have high population density per square mile, and high levels of taxable sales per capita. In unincorporated areas, population density is lower, and while these areas sometimes have higher assessed values per capita, they also typically have less taxable sales per capita.[6] To have consistent comparisons across areas, we assumed that Eunice schools have the same sales tax and ad valorem tax rates and millages as SLPSB.[7]

The smallest area we consider is the City of Eunice. This area has the highest taxes per pupil of the three areas we consider, and it is the only one that would be estimated to have higher local revenues per pupil than the SLPSB. The Panhandle and ZIP 70535 have lower local revenues per pupil than the current SLPSB. We consider two approaches to estimating state revenue as shown in Exhibit 6. The

[6] We estimated the tax base in each Eunice area based on published data. While the assessed value and sales tax for the City of Eunice are contained in or derivable from published reports, the assessed values and sales tax base in unincorporated areas are not similarly available. In general, we estimated the tax base in unincorporated areas based on parish level assessed values or taxable sales per capita in each parish's unincorporated areas, times the Eunice population in each parish's unincorporated areas. However, for the St. Landry Panhandle, we were able to use Fire District No. 6 as a close approximation of the assessed value in the unincorporated portion of the Panhandle. We also estimated the amount of homestead exemptions in the City of Eunice based on the percentage of assessed value that is homestead exempt in St. Landry Parish as a whole. The actual sales and ad valorem tax base in each area will vary from the estimates in this report based on the specific taxable activity and property in each area.

[7] SLPSB's sales and ad valorem tax rates are the same throughout the entire parish.

first, shown in the "Parishes" column, uses the per-pupil amounts of state aid from the parish school systems currently serving Eunice. The second, shown in the "Separate" column, uses recalculated MFP funding by treating Eunice as a separate school system with adjustments for Eunice's tax base and economies of scale.[8] Federal funds are based on a pupil-weighted average for the parishes that Eunice draws from in each scenario.

Exhibit 6
Eunice Estimated School Revenue Per Pupil
FY 2026

Line Item	City of Eunice		Panhandle		ZIP 70535	
	Parishes	Separate	Parishes	Separate	Parishes	Separate
Local Revenues						
Local – Ad Valorem Tax	$917	$917	$888	$888	$1,023	$1,023
Local – Sales Tax	4,071	4,071	2,965	2,965	2,493	2,493
Local – Other	281	281	277	277	313	313
Local - Subtotal	**5,269**	**5,269**	**4,130**	**4,130**	**3,829**	**3,829**
State Revenues						
State – MFP	5,996	7,001	5,969	7,380	6,294	7,427
State – Other	301	301	293	293	365	365
State – Subtotal	**6,297**	**7,302**	**6,262**	**7,673**	**6,659**	**7,792**
Federal Revenues						
Federal – Subtotal	**2,239**	**2,239**	**2,200**	**2,200**	**2,460**	**2,460**
Grand Total	**$13,805**	**$14,810**	**$12,592**	**$14,003**	**$12,948**	**$14,081**

Source: Prepared by legislative auditor's staff using information from school system budgets, annual financial audits, the Louisiana Department of Education, U.S. Census Bureau, Louisiana Tax Commission, and Bureau of Economic Analysis.

Expenditure Estimation and Benchmarking

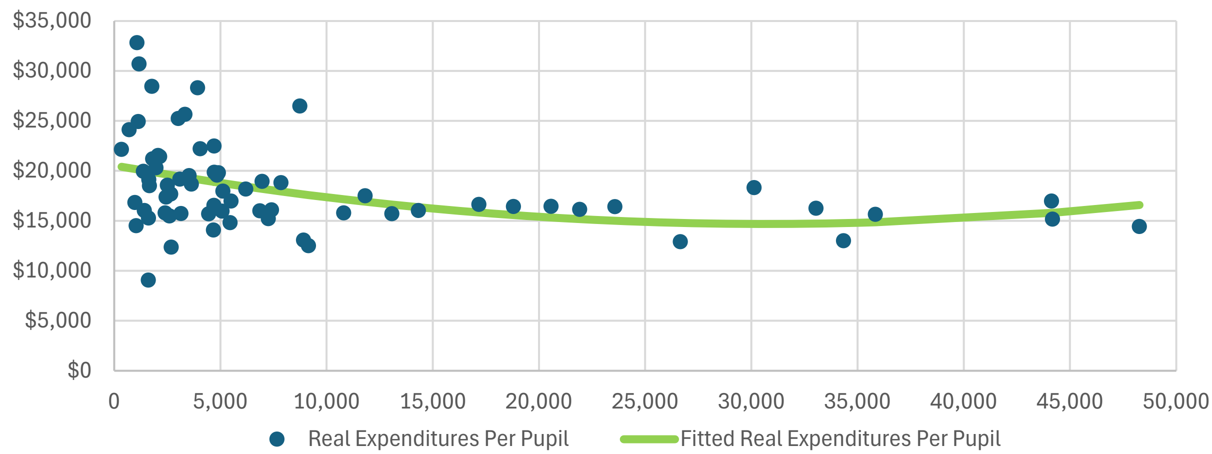
We estimate the cost of the Eunice school system in two ways: first, based on the cost per pupil to educate Eunice-resident students as part of larger parish school systems, and second, as though Eunice were a standalone district. In both approaches, we will consider the relationship between school system size and "real" expenditures per pupil, which are adjusted for regional price parities (RPPs) so that

[8] In the "Separate" column, we proportionally allocated other attributes to Eunice from the three parishes based on the pupils enrolled from each system for the other MFP variables, such as economically disadvantaged, career and technical, foreign language teachers, charter and state school attendance, etc. Eunice schools such as East Elementary, Eunice Elementary, Eunice High, Eunice Junior High, Glendale Elementary, and Highland Elementary indicate that these schools' students are 82.0% economically disadvantaged, compared to 79.5% in St. Landry Parish overall, and 2.4% limited English proficient, compared to 2.5% in the parish overall.

the expenditures in other districts are adjusted for the costs of goods and services in St. Landry Parish.[9]

What differs between these two approaches is that, when we consider Eunice as a standalone district, we adjust for the higher cost per pupil that Eunice would face as a smaller, independent district. School systems with fewer pupils typically have higher costs per pupil. This trend reverses as districts become very large, but for districts with fewer than 30,000 pupils, expenditures per pupil typical increase as student counts decrease. This can be seen in Exhibit 7 below, which shows real expenditures per pupil and the number of pupils for the state's 69 city and parish school districts.

Exhibit 7
School District Real Expenditures Per Pupil and Enrollment
FY 2025



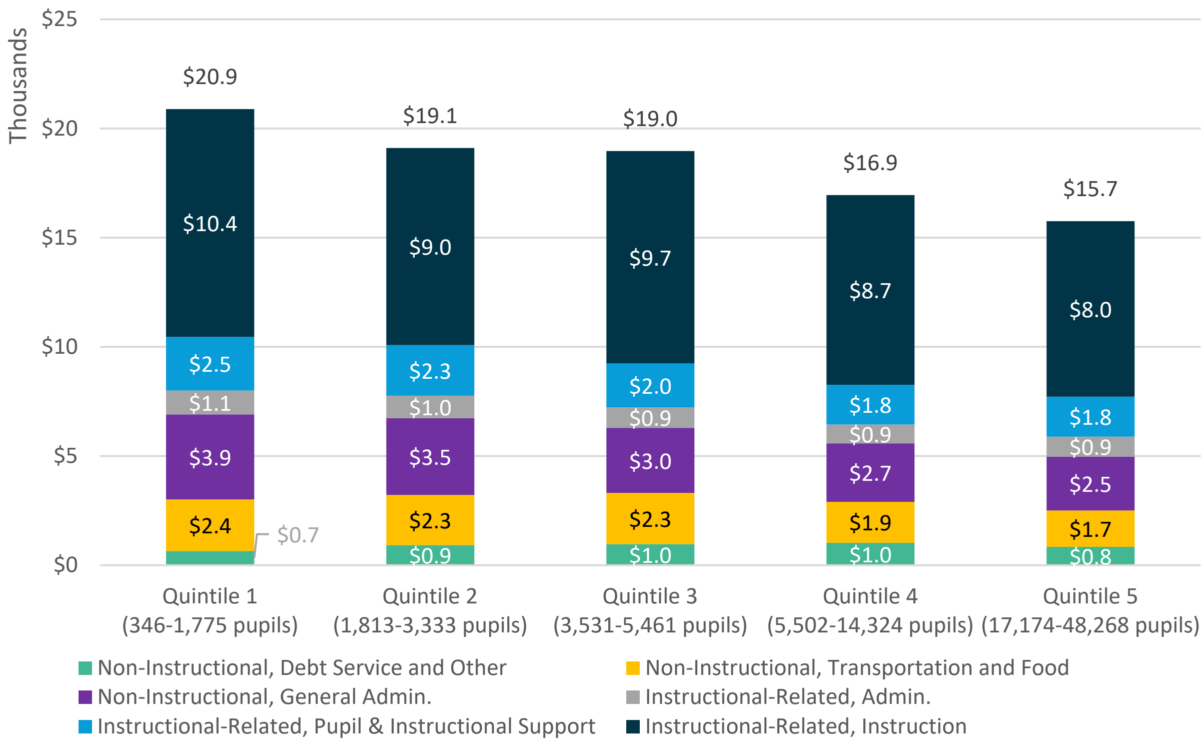
Note: Real expenditures per pupil are adjusted for regional price parities (RPPs) to represent the estimated cost of purchasing the same goods and services in St. Landry Parish and other non-metropolitan parishes. The fitted real expenditures per pupil line is a best-fit line from a regression analysis of real expenditures per pupil as a function of pupil count and pupil count squared.
Source: Prepared by legislative auditor's staff using information from the Louisiana Department of Education, U.S. Census Bureau, and Bureau of Economic Analysis.

Small districts spend more per pupil than large districts in all major categories except debt-service. Instruction and general administration were the two categories in which small districts had the largest increase in spending relative to large districts, with those two expenditure categories accounting for $2,503 (69%) of the $3,646 total difference per pupil between the averages of the top two and bottom two quintiles. Instructional expenditures were higher in the small districts primarily because of higher expenditures for regular programs and special

[9] A regional price parity (RPP) is a coefficient that gives the ratio of the price of goods in a region to the price of goods nationwide. The overall effect of this adjustment is that expenditures from districts in each of the state's metropolitan areas are adjusted downward to reflect the lower aggregate cost of goods and services in non-metropolitan areas like St. Landry Parish.

programs.[10] Exhibit 8 shows average real (RPP-adjusted) spending per pupil for different size districts, grouped together into quintiles.

Exhibit 8
Average Real Expenditures Per Pupil, by District Size
FY 2025

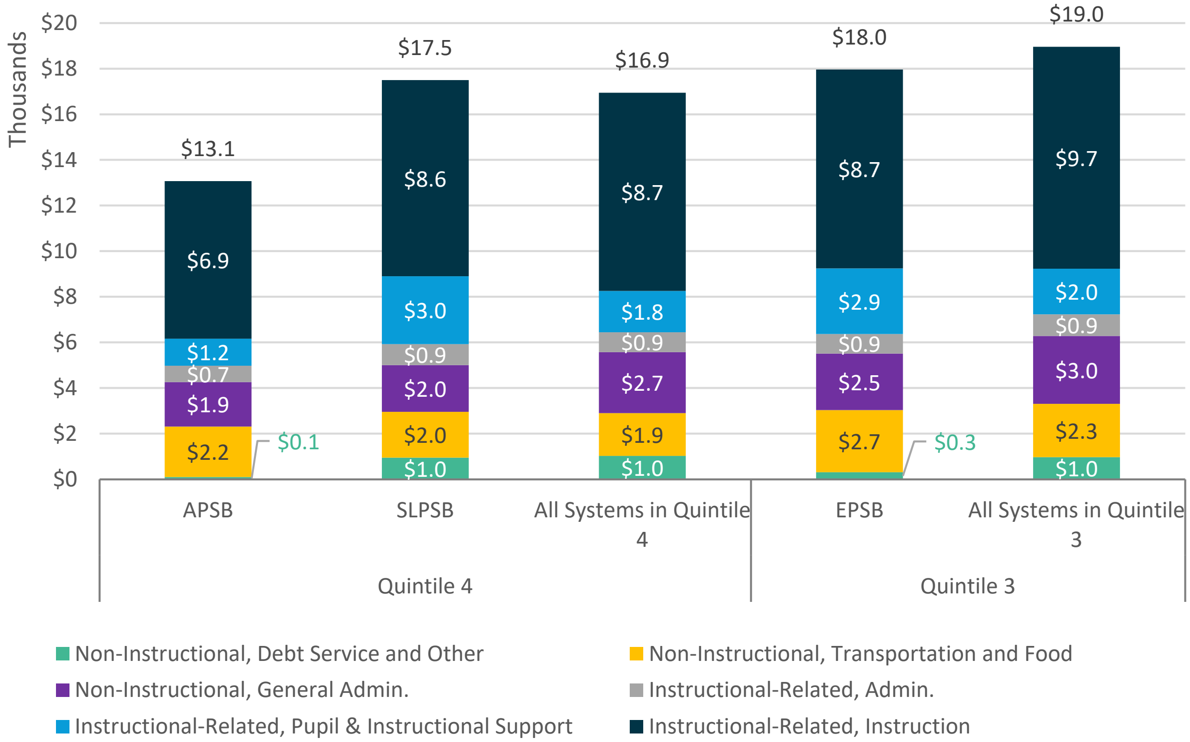


Note: Real expenditures per pupil are adjusted for regional price parities (RPPs) to represent the estimated cost of purchasing the same goods and services in St. Landry Parish and other non-metropolitan parishes. Districts are grouped by quintiles based on their number of pupils, with Quintile 1 being the smallest and Quintile 5 being the largest.
Source: Prepared by legislative auditor's staff using information from the Louisiana Department of Education, U.S. Census Bureau, and Bureau of Economic Analysis.

Data on real expenditures per pupil for the FY 2025 school year indicate that APSB and EPSB spent less than the average for similarly-sized districts, while SLPSB spent more than the average for similarly-sized districts. Exhibit 9 shows this comparison. Specifically, SLPSB spent more on pupil and instructional support than similarly-sized schools and spent less on general administration. For APSB and EPSB, their relatively lower spending per pupil was mostly due to instruction and general administration.

[10] Instructional expenditures by category are shown in Appendix Exhibit A.1. Regular programs refers to kindergarten, elementary, and secondary instruction. Special programs refers to the Every Student Succeeds Act, English Language Acquisition, Pre-Kindergarten Programs, and other. This is a distinct category from special education for gifted or disabled children.

Exhibit 9
School System Real Expenditures Per Pupil
FY 2025



Note: Real expenditures per pupil are adjusted for regional price parities (RPPs) to represent the estimated cost of purchasing the same goods and services in St. Landry Parish and other non-metropolitan parishes. Districts are grouped by quintiles based on their number of pupils, with Quintile 1 being the smallest and Quintile 5 being the largest.
Source: Prepared by legislative auditor's staff using information from the Louisiana Department of Education, U.S. Census Bureau, and Bureau of Economic Analysis.

All three systems had lower real, inflation-adjusted budgeted expenditures in FY 2026 relative to FY 2025 actuals. On average for all three districts, the category with the biggest decrease was pupil and instructional support, which decreased by $1,183 per pupil, accounting for 54% of the total change between years. Between these two years, the school districts have had to adapt to the expiration of significant federal COVID-era grants. Exhibit 10 shows the three parishes' real per pupil budgeted expenditures in FY 2026, as well as the average of the three parishes for the FY 2026 budget and FY 2025 actuals.

Exhibit 10 School System Real Expenditures Per Pupil FY 2025 and 2026					
Time Period	**FY 2026 Budgeted**			**FY 2026 Budgeted**	**FY 2025 Actual***
District	**APSB**	**EPSB**	**SLPSB**	**Three Parishes Average**	
Instruction-Related					
Instruction	$6,909	$8,344	$8,558	$7,937	$8,401
Pupil & Instructional Support	1,196	$1,766	812	1,258	2,441
School Admin.	669	860	851	794	864
Non-Instructional					
General Admin.	1,905	2,254	1,987	2,049	2,245
Transportation and Food	2,351	2,537	1,534	2,140	2,409
Debt Service and Other	153	397	887	479	474
Total	**$13,183**	**$16,158**	**$14,629**	**$14,657**	**$16,834**

***** FY 2025 actuals were increased by 4.1% to account for inflation, using the Bureau of Economic Analysis's implicit price deflator for state and local government consumption expenditures and gross investment.
Note: Real expenditures per pupil are adjusted for regional price parities (RPPs) to represent the estimated cost of purchasing the same goods and services in St. Landry Parish and other non-metropolitan parishes.
Source: Prepared by legislative auditor's staff using information from school system budgets, annual financial audits, the Louisiana Department of Education, U.S. Census Bureau, and Bureau of Economic Analysis.

We estimate that FY 2026 expenditures for Eunice schools are in the $14,000s per pupil as part of the three parish school systems and would rise to the $17,000s to $19,000s per pupil if Eunice were a separate district. Exhibit 11 shows these results. Similar to Exhibit 6, the "parishes" columns show estimated expenditures with Eunice as part of the larger APSB, EPSB, and SLPSB systems, while the "separate" columns show estimated expenditures with Eunice as a standalone district.

Exhibit 11 Estimated Eunice School Expenditures Per Pupil FY 2026						
Category	City of Eunice		Panhandle		ZIP 70535	
	Parishes	Separate	Parishes	Separate	Parishes	Separate
Instructional-Related						
Instruction	$8,498	$10,061	$8,558	$9,982	$8,199	$9,288
Pupil & Instructional Support	826	1,628	812	1,540	966	1,518
School Admin.	845	1,213	851	1,185	814	1,066
Subtotal: Instructional	10,169	12,902	10,221	12,707	9,979	11,872
Non-Instructional						
General Admin.	1,984	3,739	1,987	3,580	1,991	3,202
Transportation and Food	1,563	2,213	1,534	2,126	1,781	2,233
Debt Service and Other	860	218	887	306	696	258
Subtotal: Non-Instructional	4,407	6,170	4,408	6,012	4,468	5,693
Total Expenditures	**$14,576**	**$19,072**	**$14,629**	**$18,719**	**$14,447**	**$17,565**

Note: "Parishes" refers to expenditures per pupil for the Eunice school system as part of the three parish school systems, while "Separate" refers to the expenditures if Eunice were a separate school system.
Source: Prepared by legislative auditor's staff using information from school system budgets, annual financial audits, the Louisiana Department of Education, U.S. Census Bureau, and Bureau of Economic Analysis.

Eunice Schools Revenues versus Expenditures

Based on FY 2026 budgeted spending levels and tax rates, the Eunice system's estimated revenues would be less than its estimated operating expenditures. At least two factors contribute to this deficit. First, SLPSB, which accounts for the majority of Eunice's students and territory, has a 10.6% budget deficiency of revenues less expenditures. Second, we estimate that treating Eunice as a standalone district would increase its expenditures more than its revenues. Exhibit 12 shows revenues, expenditures, and excess of revenues over expenditures based on budgeted amounts for FY 2026.

The Exhibit shows the current parish school systems along with Eunice schools as they are now, part of the three parish school systems, and treating Eunice as a separate system. Treating Eunice as a separate system results in higher expenditures due to the economy of scale effects noted previously. In addition, the standalone district's revenues are higher because we adjusted the MFP to account for the economies of scale adjustment and local cost allocation, both of which would result in additional funding for Eunice schools. Additional detail is provided in Appendix Exhibit C.1.

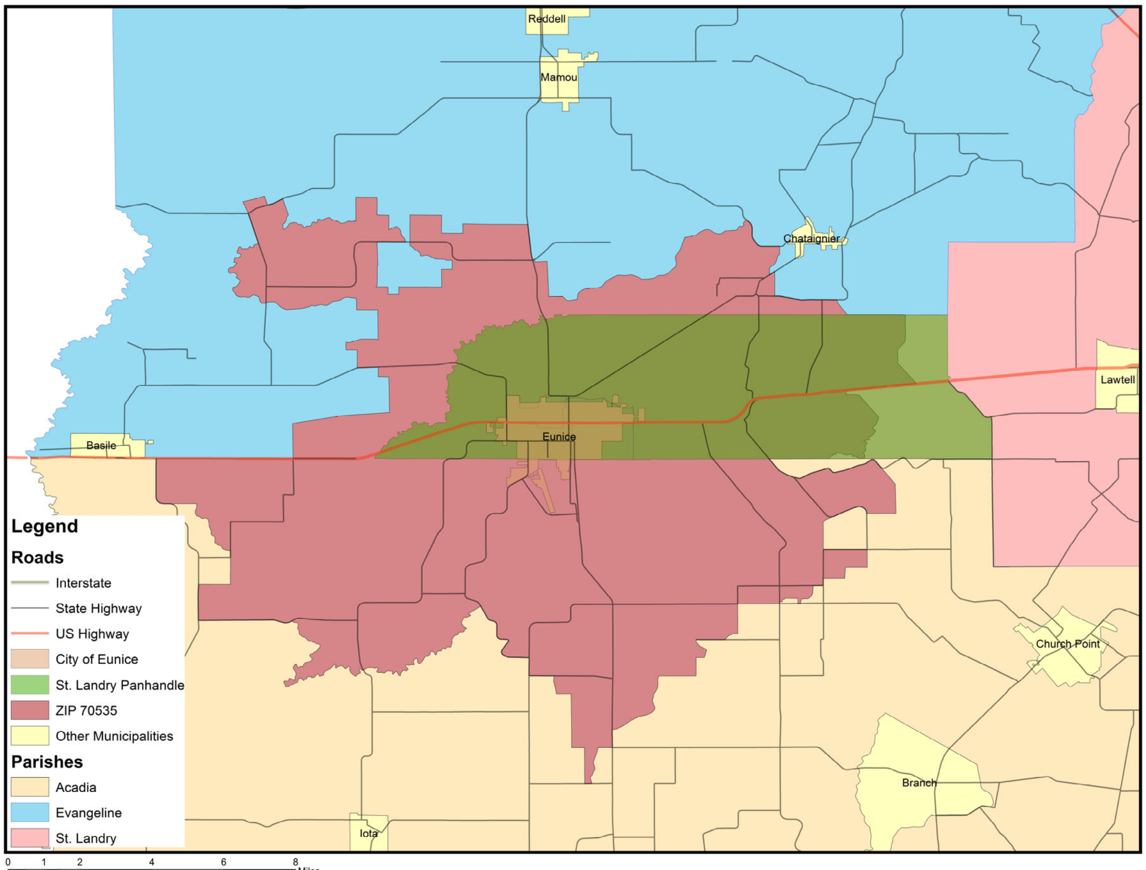
Exhibit 12
Revenues, Expenditures, and Excess of Revenues over Expenditures Per Pupil
FY 2026

District	Revenues	Expenditures	Excess (Deficiency)	Revenues as % of Expenditures
Current Parish Systems (Budgeted)				
APSB	$14,437	$13,941*	$496	103.6%
EPSB	15,738	16,158	(420)	97.4%
SLPSB	13,079	14,629	(1,550)	89.4%
Eunice, Included in Parish Systems (Estimated)				
City	13,805	14,576	(771)	94.7%
Panhandle	12,592	14,629	(2,037)	86.1%
ZIP 70535	12,948	14,447	(1,499)	89.6%
Eunice, Separate (Estimated)				
City	14,810	19,072	(4,262)	77.7%
Panhandle	14,003	18,719	(4,716)	74.8%
ZIP 70535	14,081	17,565	(3,484)	80.2%

* Expenditures in this exhibit are not adjusted for purchasing power parity. This caused Acadia Parish's expenditures per pupil to increase from the amount shown in Exhibit 10.
Source: Prepared by legislative auditor's staff using information from school system budgets, annual financial audits, the Louisiana Department of Education, U.S. Census Bureau, Louisiana Tax Commission, and Bureau of Economic Analysis.

APPENDIX A: EUNICE AREA MAP

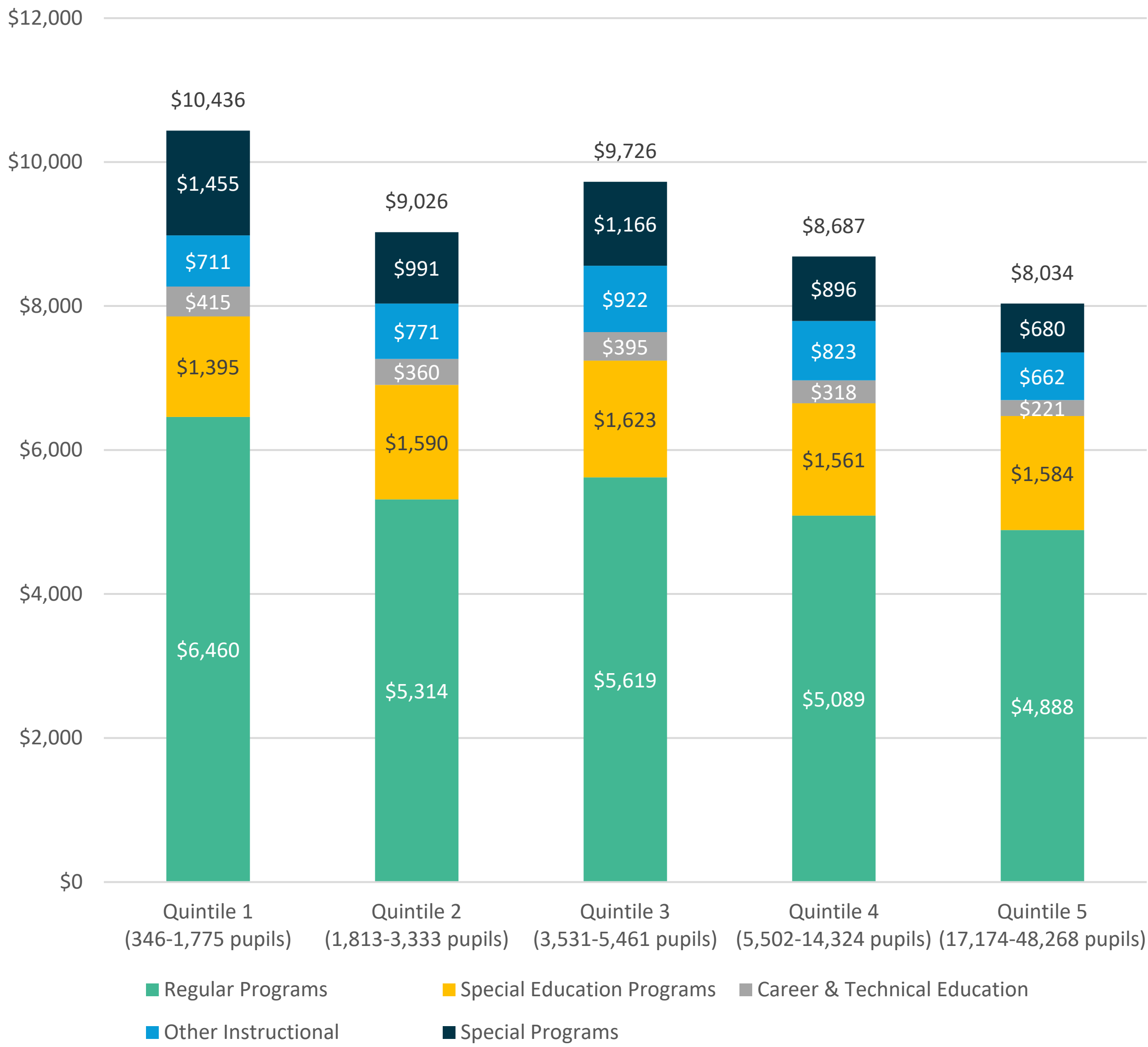
Exhibit A.1
Eunice Map



Source: Prepared by legislative auditor's staff using information from the U.S. Census Bureau.

APPENDIX B: INSTRUCTIONAL EXPENDITURES

Exhibit B.1
Instructional Expenditures per Pupil, by District Size Category
FY 2025



Source: Prepared by legislative auditor's staff using information from the Louisiana Department of Education.

APPENDIX C: DETAILED FINANCIAL DATA

Exhibit C.1
Parish and Eunice Schools Financial Data
FY 2026

Line Item	Budgeted			Estimated					
				City		Panhandle		ZIP 70535	
	APSB	EPSB	SLPSB	Parishes	Separate	Parishes	Separate	Parishes	Separate
Budgeted Revenue Per Pupil									
Ad Valorem Tax	$1,617	$1,895	$1,492	$917	$917	$888	$888	$1,023	$1,023
Sales Tax	1,949	1,892	2,847	4,071	4,071	2,965	2,965	2,493	2,493
Other Local Revenue	377	472	277	281	281	277	277	313	313
State Revenue, MFP	6,708	8,180	5,969	5,996	7,001	5,969	7,380	6,294	7,427
State Revenue, Other	506	640	294	301	301	293	293	365	365
Federal Revenue	3,280	2,659	2,200	2,239	2,239	2,200	2,200	2,460	2,460
Total Revenue	$14,437	$15,738	$13,079	$13,805	$14,810	$12,592	$14,003	$12,948	$14,081
Budgeted Expenditures Per Pupil									
Instructional Expenditures	$9,279	$10,970	$10,221	10,169	12,902	10,221	12,707	9,979	11,872
Non-Instructional Expenditures	4,662	5,188	4,408	4,407	6,170	4,408	6,012	4,468	5,693
Total Expenditures	$13,941*	$16,158	$14,629	$14,576	$19,072	$14,629	$18,719	$14,447	$17,565
Revenues as Percentage of Expenditures									
Percentage	103.6%	97.4%	89.4%	94.7%	77.7%	86.1%	74.8%	89.6%	80.2%
Excess (Deficiency) of Revenues Over (Under) Expenditures									
Dollars Per Pupil	$496	($420)	($1,550)	($771)	($4,262)	($2,037)	($4,716)	($1,499)	($3,484)
Percentage of Expenditures	3.6%	(2.6%)	(10.6%)	(5.3%)	(22.3%)	(13.9%)	(25.2%)	(10.4%)	(19.8%)
District Resources									
Number of Pupils	8,798	5,021	11,802	1,558	1,558	2,472	2,472	3,386	3,386
Ad Valorem Tax Base (Millions)	$503.5	$316.9	$894.6	$67.7	$67.7	$104.1	$104.1	$164.2	$164.2
Sales Tax Base (Millions)	$1,143.2	$475.0	$1,680.0	$317.1	$317.1	$366.5	$366.5	$422.1	$422.1

***** Budgeted expenditures in this exhibit are not adjusted for purchasing power parity. This caused Acadia Parish's expenditures per pupil to increase from the amount shown in Exhibit 10.
Note: Eunice school system finances in the "parishes" column show the system's cost as part of the larger parish school districts, while the "separate" column shows estimates of what the costs would be if Eunice was a standalone district. The light gold highlighted cells show which ones were adjusted when treating Eunice as a standalone district as opposed to being a part of the various systems.
Source: Prepared by legislative auditor's staff using information from the Louisiana Department of Education, annual financial reports, the Louisiana Tax Commission, the U.S. Census Bureau, and the Bureau of Economic Analysis.