

STATE OF LOUISIANA
Means of Finance Summary - Agency
Enacted

657 - Louisiana School for Math, Science, and the Arts

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$6,394,944	\$6,994,266	\$7,030,808	\$11,988,453	\$7,669,118	\$638,310	9.08%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$5,703,520	\$3,087,004	\$3,439,709	\$3,088,286	\$3,087,004	(\$352,705)	(10.25%)
FEES & SELF-GENERATED	\$341,048	\$650,459	\$650,459	\$657,959	\$650,459	\$0	0%
STATUTORY DEDICATIONS	\$56,845	\$79,032	\$79,032	\$79,032	\$81,523	\$2,491	3.15%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$12,496,357	\$10,810,761	\$11,200,008	\$15,813,730	\$11,488,104	\$288,096	2.57%
Classified	11	11	11	11	11	0	0%
Unclassified	80	80	80	80	80	0	0%
AUTHORIZED T.O. POSITIONS	91	91	91	91	91	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	28	28	28	28	28	0	0%
NON-T.O. FTE POSITIONS	4	4	4	4	4	0	0%
POSITIONS	123	123	123	123	123	0	0%

STATE OF LOUISIANA
Means of Finance Summary - Program
Enacted

6574 - Louisiana Virtual School

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$0	\$0	\$0	\$0	\$0	\$0	0%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEES & SELF-GENERATED	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$0	0%
STATUTORY DEDICATIONS	\$0	\$0	\$0	\$0	\$0	\$0	0%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$0	0%
Classified	0	0	0	0	0	0	0%
Unclassified	0	0	0	0	0	0	0%
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0	0%
NON-T.O. FTE POSITIONS	0	0	0	0	0	0	0%
POSITIONS	15	15	15	15	15	0	0%

STATE OF LOUISIANA
Means of Finance Summary - Program
Enacted

6575 - Living and Learning Community

Means of Financing:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Enacted Over/(Under) EOB	% Change
STATE GENERAL FUND (Direct)	\$6,394,944	\$6,994,266	\$7,030,808	\$11,988,453	\$7,669,118	\$638,310	9.08%
STATE GENERAL FUND BY:							
INTERAGENCY TRANSFERS	\$5,703,520	\$3,087,004	\$3,439,709	\$3,088,286	\$3,087,004	(\$352,705)	(10.25%)
FEES & SELF-GENERATED	\$341,048	\$450,459	\$450,459	\$457,959	\$450,459	\$0	0%
STATUTORY DEDICATIONS	\$56,845	\$79,032	\$79,032	\$79,032	\$81,523	\$2,491	3.15%
FEDERAL FUNDS	\$0	\$0	\$0	\$0	\$0	\$0	0%
TOTAL MEANS OF FINANCING	\$12,496,357	\$10,610,761	\$11,000,008	\$15,613,730	\$11,288,104	\$288,096	2.62%
Classified	11	11	11	11	11	0	0%
Unclassified	80	80	80	80	80	0	0%
AUTHORIZED T.O. POSITIONS	91	91	91	91	91	0	0%
AUTHORIZED OTHER CHARGES POSITIONS	13	13	13	13	13	0	0%
NON-T.O. FTE POSITIONS	4	4	4	4	4	0	0%
POSITIONS	108	108	108	108	108	0	0%

STATE OF LOUISIANA
Adjustments Report - Agency
Enacted

657 - Louisiana School for Math, Science, and the Arts

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$7,030,808	\$3,439,709	\$650,459	\$79,032	\$0	\$11,200,008	91	Existing Operating Budget as of 12/01/2024
\$25,493	(\$350,332)	\$0	\$0	\$0	(\$324,839)	0	Statewide Adjustments
\$0	(\$2,373)	\$0	\$0	\$0	(\$2,373)	0	Non-Recurring Other
\$612,817	\$0	\$0	\$2,491	\$0	\$615,308	0	Other Adjustments
\$7,669,118	\$3,087,004	\$650,459	\$81,523	\$0	\$11,488,104	91	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$79,167)	\$0	\$0	\$0	\$0	(\$79,167)	0	Attrition Adjustment
\$23	\$0	\$0	\$0	\$0	\$23	0	Civil Service Fees
\$23,037	\$0	\$0	\$0	\$0	\$23,037	0	Group Insurance Rate Adjustment for Active Employees
\$12,400	\$0	\$0	\$0	\$0	\$12,400	0	Group Insurance Rate Adjustment for Retirees
\$1,185	\$0	\$0	\$0	\$0	\$1,185	0	Legislative Auditor Fees
\$15,097	\$0	\$0	\$0	\$0	\$15,097	0	Market Rate Classified
(\$448,757)	(\$332,202)	\$0	\$0	\$0	(\$780,959)	0	Non-Recurring Acquisitions & Major Repairs
(\$36,542)	(\$18,130)	\$0	\$0	\$0	(\$54,672)	0	Non-recurring Carryforwards
\$1,148	\$0	\$0	\$0	\$0	\$1,148	0	Office of State Procurement
\$6,617	\$0	\$0	\$0	\$0	\$6,617	0	Office of Technology Services (OTS)
(\$13,654)	\$0	\$0	\$0	\$0	(\$13,654)	0	Personal Services reduction in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
\$296,744	\$0	\$0	\$0	\$0	\$296,744	0	Related Benefits Base Adjustment
(\$41,813)	\$0	\$0	\$0	\$0	(\$41,813)	0	Retirement Rate Adjustment
\$14,167	\$0	\$0	\$0	\$0	\$14,167	0	Risk Management
\$275,592	\$0	\$0	\$0	\$0	\$275,592	0	Salary Base Adjustment
(\$259)	\$0	\$0	\$0	\$0	(\$259)	0	State Treasury Fees
(\$325)	\$0	\$0	\$0	\$0	(\$325)	0	UPS Fees
\$25,493	(\$350,332)	\$0	\$0	\$0	(\$324,839)	0	Total

STATE OF LOUISIANA
Adjustments Report - Agency
Enacted

657 - Louisiana School for Math, Science, and the Arts

Non-Recurring Other

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	(\$2,373)	\$0	\$0	\$0	(\$2,373)	0	Non-recurs Interagency Transfers received from the Department of Education to expend pass-through Elementary and Secondary School Emergency Relief (ESSER III) federal funding.
\$0	(\$2,373)	\$0	\$0	\$0	(\$2,373)	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$0	\$2,491	\$0	\$2,491	0	Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast to be used for student instructional expenses.
\$128,610	\$0	\$0	\$0	\$0	\$128,610	0	Provides for an increase in food service and utility costs.
\$68,705	\$0	\$0	\$0	\$0	\$68,705	0	Provides for increased security costs associated with night time security in the dormitory building.
\$110,964	\$0	\$0	\$0	\$0	\$110,964	0	Provides funding for the continued support of adjunct faculty.
\$304,538	\$0	\$0	\$0	\$0	\$304,538	0	Provides funding for the salary schedule adopted by the board.
\$612,817	\$0	\$0	\$2,491	\$0	\$615,308	0	Total

STATE OF LOUISIANA
Adjustments Report - Program
Enacted

6574 - Louisiana Virtual School

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$0	\$0	\$200,000	\$0	\$0	\$200,000	0	Existing Operating Budget as of 12/01/2024
\$0	\$0	\$200,000	\$0	\$0	\$200,000	0	Total

STATE OF LOUISIANA
Adjustments Report - Program
Enacted

6575 - Living and Learning Community

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
\$7,030,808	\$3,439,709	\$450,459	\$79,032	\$0	\$11,000,008	91	Existing Operating Budget as of 12/01/2024
\$25,493	(\$350,332)	\$0	\$0	\$0	(\$324,839)	0	Statewide Adjustments
\$0	(\$2,373)	\$0	\$0	\$0	(\$2,373)	0	Non-Recurring Other
\$612,817	\$0	\$0	\$2,491	\$0	\$615,308	0	Other Adjustments
\$7,669,118	\$3,087,004	\$450,459	\$81,523	\$0	\$11,288,104	91	Total

Statewide Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
(\$79,167)	\$0	\$0	\$0	\$0	(\$79,167)	0	Attrition Adjustment
\$23	\$0	\$0	\$0	\$0	\$23	0	Civil Service Fees
\$23,037	\$0	\$0	\$0	\$0	\$23,037	0	Group Insurance Rate Adjustment for Active Employees
\$12,400	\$0	\$0	\$0	\$0	\$12,400	0	Group Insurance Rate Adjustment for Retirees
\$1,185	\$0	\$0	\$0	\$0	\$1,185	0	Legislative Auditor Fees
\$15,097	\$0	\$0	\$0	\$0	\$15,097	0	Market Rate Classified
(\$448,757)	(\$332,202)	\$0	\$0	\$0	(\$780,959)	0	Non-Recurring Acquisitions & Major Repairs
(\$36,542)	(\$18,130)	\$0	\$0	\$0	(\$54,672)	0	Non-recurring Carryforwards
\$1,148	\$0	\$0	\$0	\$0	\$1,148	0	Office of State Procurement
\$6,617	\$0	\$0	\$0	\$0	\$6,617	0	Office of Technology Services (OTS)
(\$13,654)	\$0	\$0	\$0	\$0	(\$13,654)	0	Personal Services reduction in accordance with Preamble Section 19 in Act 1 of the 2025 Regular Legislative Session.
\$296,744	\$0	\$0	\$0	\$0	\$296,744	0	Related Benefits Base Adjustment
(\$41,813)	\$0	\$0	\$0	\$0	(\$41,813)	0	Retirement Rate Adjustment
\$14,167	\$0	\$0	\$0	\$0	\$14,167	0	Risk Management
\$275,592	\$0	\$0	\$0	\$0	\$275,592	0	Salary Base Adjustment
(\$259)	\$0	\$0	\$0	\$0	(\$259)	0	State Treasury Fees
(\$325)	\$0	\$0	\$0	\$0	(\$325)	0	UPS Fees
\$25,493	(\$350,332)	\$0	\$0	\$0	(\$324,839)	0	Total

STATE OF LOUISIANA
Adjustments Report - Program
Enacted

6575 - Living and Learning Community

Non-Recurring Other

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
							Non-recurs Interagency Transfers received from the Department of Education to expend pass-through Elementary and Secondary School Emergency Relief (ESSER III) federal funding.
\$0	(\$2,373)	\$0	\$0	\$0	(\$2,373)	0	
\$0	(\$2,373)	\$0	\$0	\$0	(\$2,373)	0	Total

Other Adjustments

GEN. FUND	I.A.T.	SELF-GEN.	STAT. DED.	FEDERAL	TOTAL	T.O.	DESCRIPTION
							Adjusts Statutory Dedications out of the Education Excellence Fund (EEF) based on the most recent Revenue Estimating Conference (REC) forecast to be used for student instructional expenses.
\$0	\$0	\$0	\$2,491	\$0	\$2,491	0	
\$128,610	\$0	\$0	\$0	\$0	\$128,610	0	Provides for an increase in food service and utility costs.
\$68,705	\$0	\$0	\$0	\$0	\$68,705	0	Provides for increased security costs associated with night time security in the dormitory building.
\$110,964	\$0	\$0	\$0	\$0	\$110,964	0	Provides funding for the continued support of adjunct faculty.
\$304,538	\$0	\$0	\$0	\$0	\$304,538	0	Provides funding for the salary schedule adopted by the board.
\$612,817	\$0	\$0	\$2,491	\$0	\$615,308	0	Total

STATE OF LOUISIANA
Line Item Expenditure Summary - Agency
Enacted

657 - Louisiana School for Math, Science, and the Arts

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Salaries	\$5,697,794	\$5,535,387	\$5,535,387	\$5,822,651	\$6,061,022	\$525,635
Other Compensation	\$209,272	\$89,000	\$89,000	\$199,964	\$199,964	\$110,964
Related Benefits	\$2,430,083	\$2,157,944	\$2,157,944	\$2,451,510	\$2,424,856	\$266,912
TOTAL PERSONAL SERVICES	\$8,337,149	\$7,782,331	\$7,782,331	\$8,474,125	\$8,685,842	\$903,511
Travel	\$7,511	\$7,600	\$7,600	\$7,763	\$7,600	\$0
Operating Services	\$617,613	\$643,208	\$645,581	\$785,634	\$840,523	\$194,942
Supplies	\$805,590	\$823,734	\$878,406	\$841,363	\$823,734	(\$54,672)
TOTAL OPERATING EXPENSES	\$1,430,713	\$1,474,542	\$1,531,587	\$1,634,760	\$1,671,857	\$140,270
PROFESSIONAL SERVICES	\$156,272	\$60,000	\$60,000	\$61,284	\$60,000	\$0
Other Charges	\$404,120	\$613,518	\$613,518	\$613,745	\$616,236	\$2,718
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$430,280	\$431,613	\$431,613	\$447,529	\$454,169	\$22,556
TOTAL OTHER CHARGES	\$834,400	\$1,045,131	\$1,045,131	\$1,061,274	\$1,070,405	\$25,274
Acquisitions	\$1,503,669	\$363,757	\$363,757	\$127,000	\$0	(\$363,757)
Major Repairs	\$234,152	\$85,000	\$417,202	\$4,455,287	\$0	(\$417,202)
TOTAL ACQ. & MAJOR REPAIRS	\$1,737,822	\$448,757	\$780,959	\$4,582,287	\$0	(\$780,959)
TOTAL EXPENDITURES	\$12,496,357	\$10,810,761	\$11,200,008	\$15,813,730	\$11,488,104	\$288,096
Classified	11	11	11	11	11	0
Unclassified	80	80	80	80	80	0
AUTHORIZED T.O. POSITIONS	91	91	91	91	91	0
AUTHORIZED OTHER CHARGES POSITIONS	28	28	28	28	28	0
NON-T.O. FTE POSITIONS	4	4	4	4	4	0
POSITIONS	123	123	123	123	123	0

STATE OF LOUISIANA
Line Item Expenditure Summary - Program
Enacted

6574 - Louisiana Virtual School

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Other Compensation	\$0	\$0	\$0	\$0	\$0	\$0
Related Benefits	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
Travel	\$0	\$0	\$0	\$0	\$0	\$0
Operating Services	\$0	\$0	\$0	\$0	\$0	\$0
Supplies	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OTHER CHARGES	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$0
Acquisitions	\$0	\$0	\$0	\$0	\$0	\$0
Major Repairs	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ACQ. & MAJOR REPAIRS	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$0
Classified	0	0	0	0	0	0
Unclassified	0	0	0	0	0	0
AUTHORIZED T.O. POSITIONS	0	0	0	0	0	0
AUTHORIZED OTHER CHARGES POSITIONS	15	15	15	15	15	0
NON-T.O. FTE POSITIONS	0	0	0	0	0	0
POSITIONS	15	15	15	15	15	0

Line Item Expenditure Summary - Program

Enacted

6575 - Living and Learning Community

Expenditures & Request:	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Salaries	\$5,697,794	\$5,535,387	\$5,535,387	\$5,822,651	\$6,061,022	\$525,635
Other Compensation	\$209,272	\$89,000	\$89,000	\$199,964	\$199,964	\$110,964
Related Benefits	\$2,430,083	\$2,157,944	\$2,157,944	\$2,451,510	\$2,424,856	\$266,912
TOTAL PERSONAL SERVICES	\$8,337,149	\$7,782,331	\$7,782,331	\$8,474,125	\$8,685,842	\$903,511
Travel	\$7,511	\$7,600	\$7,600	\$7,763	\$7,600	\$0
Operating Services	\$617,613	\$643,208	\$645,581	\$785,634	\$840,523	\$194,942
Supplies	\$805,590	\$823,734	\$878,406	\$841,363	\$823,734	(\$54,672)
TOTAL OPERATING EXPENSES	\$1,430,713	\$1,474,542	\$1,531,587	\$1,634,760	\$1,671,857	\$140,270
PROFESSIONAL SERVICES	\$156,272	\$60,000	\$60,000	\$61,284	\$60,000	\$0
Other Charges	\$404,120	\$413,518	\$413,518	\$413,745	\$416,236	\$2,718
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Interagency Transfers	\$430,280	\$431,613	\$431,613	\$447,529	\$454,169	\$22,556
TOTAL OTHER CHARGES	\$834,400	\$845,131	\$845,131	\$861,274	\$870,405	\$25,274
Acquisitions	\$1,503,669	\$363,757	\$363,757	\$127,000	\$0	(\$363,757)
Major Repairs	\$234,152	\$85,000	\$417,202	\$4,455,287	\$0	(\$417,202)
TOTAL ACQ. & MAJOR REPAIRS	\$1,737,822	\$448,757	\$780,959	\$4,582,287	\$0	(\$780,959)
TOTAL EXPENDITURES	\$12,496,357	\$10,610,761	\$11,000,008	\$15,613,730	\$11,288,104	\$288,096
Classified	11	11	11	11	11	0
Unclassified	80	80	80	80	80	0
AUTHORIZED T.O. POSITIONS	91	91	91	91	91	0
AUTHORIZED OTHER CHARGES POSITIONS	13	13	13	13	13	0
NON-T.O. FTE POSITIONS	4	4	4	4	4	0
POSITIONS	108	108	108	108	108	0

Statutory Dedication and Fund Account Summary - Agency
Enacted

657 - Louisiana School for Math, Science, and the Arts

Fees and Self Generated	PY Actuals 23 - 24	Enacted 24 - 25	Existing Operating Budget as of 12/01/24	Continuation 25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Fees & Self-generated Revenues	\$341,048	\$650,459	\$650,459	\$657,959	\$650,459	\$0
Total:	\$341,048	\$650,459	\$650,459	\$657,959	\$650,459	\$0
Statutory Dedications	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Education Excellence Fund	\$56,845	\$79,032	\$79,032	\$79,032	\$81,523	\$2,491
Total:	\$56,845	\$79,032	\$79,032	\$79,032	\$81,523	\$2,491

Statutory Dedication and Fund Account Summary - Program
Enacted

6574 - Louisiana Virtual School

Fees and Self Generated	PY Actuals 23 - 24	Enacted 24 - 25	Existing Operating Budget as of 12/01/24	Continuation 25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Fees & Self-generated Revenues	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$0
Total:	\$0	\$200,000	\$200,000	\$200,000	\$200,000	\$0
Statutory Dedications	PY Actuals FY -	Enacted FY -	EOB as of 12/01/	Continuation FY -	Enacted FY -	Total Enacted Adjustment FY -
Total:	\$0	\$0	\$0	\$0	\$0	\$0

Statutory Dedication and Fund Account Summary - Program
Enacted

6575 - Living and Learning Community

Fees and Self Generated	PY Actuals 23 - 24	Enacted 24 - 25	Existing Operating Budget as of 12/01/24	Continuation 25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Fees & Self-generated Revenues	\$341,048	\$450,459	\$450,459	\$457,959	\$450,459	\$0
Total:	\$341,048	\$450,459	\$450,459	\$457,959	\$450,459	\$0
Statutory Dedications	PY Actuals FY23 - 24	Enacted FY24 - 25	EOB as of 12/01/24	Continuation FY25 - 26	Enacted FY25 - 26	Total Enacted Adjustment FY25 - 26
Education Excellence Fund	\$56,845	\$79,032	\$79,032	\$79,032	\$81,523	\$2,491
Total:	\$56,845	\$79,032	\$79,032	\$79,032	\$81,523	\$2,491