

# Louisiana Special School District

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## SSD Financial Report

# Fiscal Year 2023-2024 Enacted Budget



BUDGETED EXPENDITURES BY MEANS OF FINANCE (MOF)		Percent
State General Fund (SGF)	\$26,820,737	71.43%
Interagency Transfer (IAT)	\$10,407,835	27.72%
Fees & Self-Generated Revenues	\$168,145	0.45%
Statutory Dedications	\$152,656	0.41%
Federal Funds	\$0	0.00%
<b>TOTAL</b>	<b>\$37,549,373</b>	<b>100.00%</b>



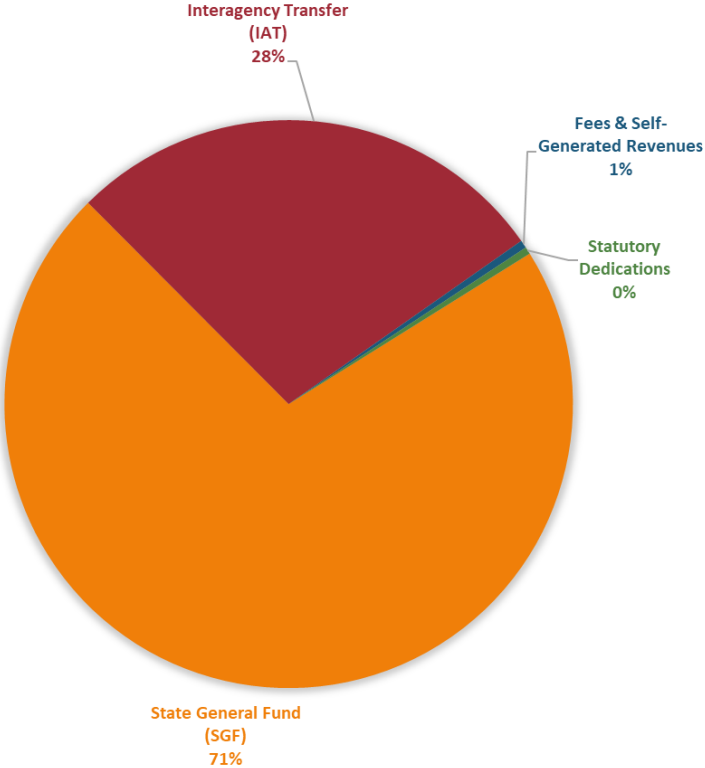
BUDGETED EXPENDITURES BY LINE ITEM		Percent
Salaries	\$17,962,388	
Other Compensation	\$746,825	
Related Benefits	\$12,020,297	
TOTAL PERSONAL SERVICES		81.84%
	\$30,729,510	
TRAVEL	\$261,842	0.70%
OPERATING SERVICES	\$1,382,765	3.68%
SUPPLIES	\$825,367	2.20%
PROFESSIONAL SERVICES	\$1,135,071	3.02%
OTHER CHARGES	\$1,906,335	5.08%
ACQUISITIONS	\$0	0.00%
MAJOR REPAIRS	\$0	0.00%
INTERAGENCY TRANSFER	\$1,308,483	3.48%
GRAND TOTAL	\$37,549,373	100.00%



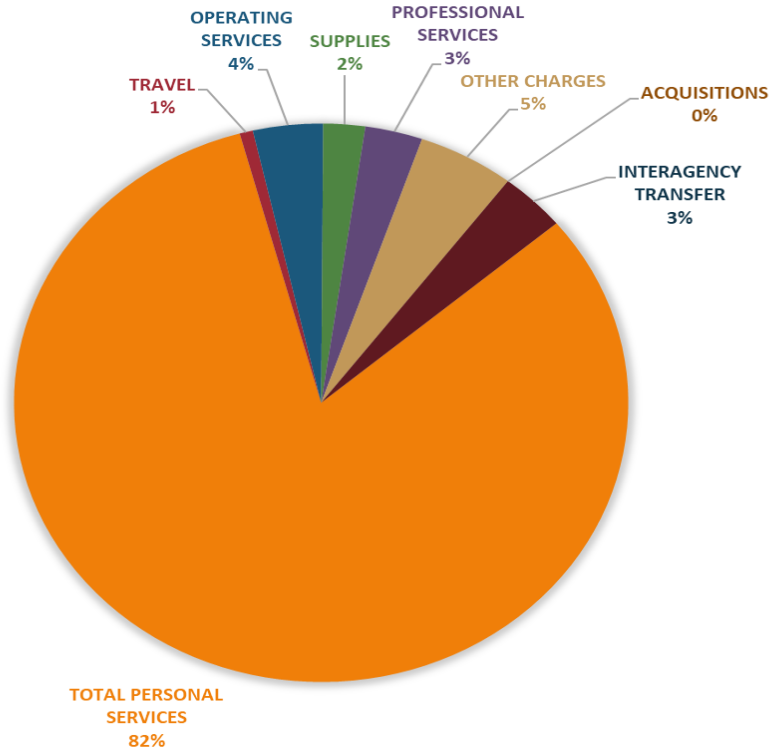
SPECIAL SCHOOL DISTRICT	
Definitions	
Personal Services +	Personal services are used for expenditures for salaries, wages, and related benefits provided for all persons (classified and unclassified) employed by the state governmental unit in the LaGov Human Capital Management System.
Other Compensation +	
Travel & Training *	These charges are defined as the unclassified salaries for the SSD staff and teachers. Travel and training expenditures for travel are defined in the general travel regulations PPM49.
Operating Services *	
Supplies *	These charges are defined as printing, insurance for fire and extended coverage, maintenance fees for property and equipment, janitorial fees, equipment rentals, dues and subscriptions, telephone services or data lines and circuits, utilities and security. Supply expenditures are for articles and commodities which are consumed, to be consumed, or materially altered when used in the operations of an agency.
Professional Services *	Professional services are services provided in specialized or highly technical fields by sources outside of state government.
Other Charges *	Other charges are expenditures peculiar to an agency and not otherwise chargeable to another expenditure category.
Acquisitions *	
Interagency Transfers (IAT) +	These charges are defined as the purchase of autos, equipment, or software with a cost greater than \$5,000.
Interagency Transfers (IAT) - Revenue vs. Expenditures	Interagency transfers are the transfers of funds for expenditures from one agency to another. IAT Revenue - are those dollars received from the Department of Education in the form of grants for allowable expenditures in accordance with approved services to be delivered to eligible students (i.e. IDEA-B, Title I and XIX). IAT Expenditures - are those dollars expended by SSD in order to pay other agencies for operating costs. For example, the payment to the Louisiana Legislative Auditors for audit fees, or the payment to the Division of Administration for data processing.
+ (Plus Sign)	Note: Expenditure category with a + (plus sign) are non-flexible.
* (Asterisk)	Note: Expenditure category with an * (asterisk) are flexible.



# SSD FY24 BUDGET SUMMARY BY MOF



# SSD FY24 EXPENDITURE BUDGET SUMMARY BY LINE ITEM



## SIGNIFICANT BUDGET CHANGES FROM FY23 TO FY24

Amount	Activity
(\$548,694)	Reduction for attrition adjustment
(\$789,786)	Personnel reduction- funding and 10 positions
\$1,405,413	Related benefits base adjustment
\$1,340,811	Salary base adjustment
\$504,000	Provides funding for River Oaks Hospital in New Orleans and the Brentwood Hospital in Shreveport
\$128,400	Increase in Fees and Self-generated Revenue for professional development services provided by the SSD to LEAs



# Fiscal Year 2023-2024 LDOE-Grant Allocations



LDOE-Grant Reimbursements	Fiscal Year 2023-2024 Allocations
IDEA Part B 611	\$ 262,960.00
IDEA Preschool 619	\$ 7,933.00
Redesign 1003a	\$ 217,787.00
SPED Cameras	\$ 3,800.00
Title I	\$ 98,043.00
Title I Neglected or Delinquent	\$ 247,963.00
Title IIA	\$ 13,467.00
Title IVA SSAE	\$ 18,000.00
IDEA 611 Set Aside	\$ 15,003.00
CLSD B-5	\$ 16,790.00
CLSD K-5	\$ 46,500.00
<b>ESSER III Formula</b>	<b>\$ 380,116.00</b>
<b>ESSER III EB Interventions</b>	<b>\$ 50,462.00</b>
<b>ESSER III Incentive</b>	<b>\$ 753,222.00</b>
<b>TOTAL</b>	
<b>NOTE: ESSER of \$1,183,800 goes away at the end of 2024. Grant amount will reduce to \$948,246</b>	<b>\$ 2,132,046.00</b>



# Grant Allocation Spending Plan for ESSER III

- Allocated for vendors that support teaching and learning such as School Kit; Great Minds (Eureka Math); DBQs; and IRLA.
  - In addition, since LSD is a school in CIR, funds are used to support the State's Best practices with NIET. NIET includes stipends for ILT, Master and Mentor teachers.
  - Funds are also used to get supplies that support Growing Teachers and their students. These activities support Quality Teaching and Learning with other funds being allocated to certain categories.
- Funds are being used to develop the new CTE agricultural program.
  - \$650,000 has been allocated for the CTE Project. This budget has been approved by the LDOE as of May 2023.
- Extended Learning program for learning loss incurred as a result of COVID-19 cancellation of class.
  - Fund will be used to provide stipends for 12 instructors to deliver academic instruction to occur afterschool (2hrs.) and on Saturdays (4 hrs.) for 8 weeks. Estimated expenditure-\$48,000
- Afterschool compensatory services due to Covid-19 loss of learning delivered from September to be reallocated
- Funds will be used for a payroll adjustment to account for the salary and benefits of a speech therapist. In addition, a payroll adjustment will account for salary of a WAE instructor until September 30, 2023.
- Costs associated with field travel for staff to provide special education services and related activities to be funded with ESSER II funds.
- Purchase of tier one curriculum materials in all academic areas

