



LOUISIANA DEPARTMENT OF EDUCATION

MEMORANDUM

TO: Parish/City School Superintendents

FROM: Beth Scioneaux
Deputy Superintendent for Finance

DATE: July 19, 2016

SUBJECT: FY2016-17 GENERAL FUND BUDGET FORMS

Pursuant to Louisiana R.S. 17:88, the following information is required:

I. GENERAL FUND BUDGET FORMS

Louisiana R.S. 17:88 requires that district school boards adopt, no later than September 15, a budget of expected revenues and probable expenditures for the year and that copies of the budget be submitted to the State Superintendent of Public Education for review and approval.

- The receipts in the budget must be those normally expected from constitutional, statutory, and regular sources and must not include probable receipts that may arise from doubtful or contingent sources.
- The statute provides that the revenues, expenditures, and disbursements shall be listed and classified on specific forms and in such manner and substance as prescribed by the State Superintendent and shall detail as nearly as possible the several items of expected cost, expenses, and disbursements, the total of which shall not exceed the expected receipts.
- It is further provided that no items of cost, expense, or disbursement not included in the detailed estimates shall be paid by the treasurer or ex-officio treasurer of the school board under the penalty that he or his surety or bondsman shall be personally liable for any items so paid but not included in the budget of expenditures.
- If, during the course of the year, receipts from any unexpected or contingent sources are realized, the parish school board shall, before any such funds are allocated, committed, expended, or disbursed, adopt an amended budget. The general summary of the adopted budget shall be submitted to the State Superintendent of Education no later than September 30 of each year.

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II. ADOPTED BUDGET

Louisiana R.S. 17:88 requires each school board to submit a **copy of its detailed adopted budget** to the State Superintendent of Education no later than September 30 of each year.

- This budget should include the same line items as prescribed by the Louisiana Department of Education in the Annual Financial Report and the General Fund Budget Form A and should reflect revenues and expenditures in the General Fund and Special Funds (Special Fund Federal, Federal NCLB, and Other Special Funds).
- The General Fund Budget Form A cannot be reviewed for approval unless the detailed adopted budget has been received.

III. SUBMITTAL OF FORMS

The following documents must be submitted by close of business on September 30, 2016, to kristen.smith2@la.gov.

1. Budget Form A (Excel format)
2. Signed copy of the mandatory signature sheet (scanned copy)
3. Detailed adopted budget (scanned copy)

If you are not able to submit scanned copies of the signature sheet and/or the detailed adopted budget, you may forward a print copy of these documents to:

Kristen B. Smith
Louisiana Department of Education
Division of Education Finance, 5th Floor (5-264)
P.O Box 94064
Baton Rouge, LA 70804

Timely submittal of these three forms is included as a factor in the annual Financial Risk Assessment process. In order to be in compliance, the General Fund Budget Form A, the mandatory approval sheet, and the detailed adopted budget must **all** be received by the Department of Education **by close of business on September 30, 2016.**

If you have any questions, you may e-mail Kristen B. Smith at kristen.smith2@la.gov or call the Division of Education Finance at (225) 342-6216 or at the Department's toll-free number, (877) 453-2721.

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Enclosures

c: Parish/City School Business Managers
Charlotte Stevens, Director, Education Finance, LDoE
Paula Matherne, Budget Administrator, LDoE

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