



LOUISIANA DEPARTMENT OF EDUCATION

MEMORANDUM

TO: City/Parish School Board Superintendents

FROM: Beth Scioneaux
Deputy Superintendent
School System Financial Services Office

DATE: August 31, 2021

SUBJECT: FY2021-2022 ADOPTED ANNUAL BUDGET SUBMISSIONS

Pursuant to Louisiana R.S. 17:88 and R.S. 39:1301-1315, each school board shall submit to the State Superintendent of Education for review and approval a copy of its detailed adopted budget and a general summary of its budget as approved by the city or parish school board no later than September 30 of each year.

Specifically, R.S. 17:88 states that “each city and parish school board shall adopt, no later than September 15 of each year, a budget for the general fund and each special revenue fund for the fiscal year, reflecting expected revenues and probable expenditures for the year. A statement of the general fund and each special revenue fund budgets shall be submitted no later than September 30 of each year to the State Superintendent of Public Education for review and approval.”

The following documents must be submitted by close of business on **Thursday, September 30, 2021**, to schoolfinancehelpdesk@la.gov :

1. [FY2021-2022 General Fund Budget Form A](#) (Excel format, with System Name in Cell D4)
2. Signed and dated required [FY2021-2022 Signature Sheet](#) (scanned copy)
3. Detailed adopted budget as approved by the city or parish school board (scanned copy) including:
 - i. General Budget Summary
 - ii. General Fund Statement (scanned copy)
 - iii. Special Revenue Statement (scanned copy)

Timely submittal of all of these forms is included as a factor in the annual Financial Risk Assessment process as a sign of good business practice. In order to be in compliance, the General Fund Budget Form A, the mandatory approval sheet, statements, detailed adopted budget and summary must **all** be received by the Department of Education by the specified deadline.

Louisiana Believes

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

Louisiana Department of Education
Education Finance and Policy, 5th Floor (5-230)
P.O Box 94064
Baton Rouge, LA 70804

Note that since this reporting requirement is required by statutes the department has no ability to extend the submission deadline. The consequence of a missed deadline may be reflected in the annual Financial Risk Assessment process. Any other consequences from a missed deadline should be discussed with your respective independent audit firm conducting the single audit of your school system or your legal counsel.

Instructions are attached for the General Fund Budget Form A, Signature Sheet, General Summary, General Fund and Special Revenue statements.

For reference the following documents are attached:

- [FY2021-2022 Adopted Annual Budget Submission Instructions](#)
- [Steps for Budget Adoption FY2021-2022](#)
- [Local Government Budget Act FAQ 10-19 Update](#)
- [Best Practices and Resources FY2021-2022](#)

If you have any questions, you may e-mail schoolfinancehelpdesk@la.gov or call School System Financial Services at (225) 342-3617.

c: City/Parish School Business Managers

Louisiana Believes