

General Fund Budget Form A Instructions:

The EXCEL formatted **General Fund Budget Form A** provided by the Louisiana Department of Education must be used in submitting the general fund and special revenue budget data for FY2021-2022.

- School System name must be in Cell D4.
- Round to whole dollars; do not include decimals or cents.

Steps to Complete General Fund Budget Form A:

- **General Fund Budget Columns:**
 - **Actual 2020-2021:** Record prior year actual expenditures for each keypunch code as submitted in Column 4 of the AFR.
 - **Budgeted 2021-2022:** Record current year beginning budget for each keypunch code.
 - The general fund should account for all resources not found in some other fund and for all the assets and resources that finance the general operations of the governmental unit.
 - Special Revenues should not be added to the General Fund columns.
- **Special Revenue Fund Columns** are defined as Special Fund Federal, Federal ESSA Funds, and Other Special Funds.
 - **Actual 2020-2021:** Record prior year actual expenditures as submitted in Columns 5, 6 and 7 of the AFR.
 - **Budgeted 2021-2022:** Record current year beginning budget.
 - Special revenue funds account for restricted sums that are intended for specific purposes. Each special revenue fund is financed by a tax or other source of revenue that is reserved for the purpose of the fund.

Reminders:

- The total of proposed expenditures included in the budget shall not exceed the total of estimated funds available for the ensuing year, i.e. the beginning fund balance and any anticipated revenues.
- The revenue 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 actual expenditures reported on the General Fund Budget Form A must match the figures reported in the FY2020-2021 Annual Financial Report.
- The ending fund balances for FY2020-2021 must match the beginning fund balance for budgeted FY2021-2022.
- If there were adjustments per the Comprehensive Annual Financial Report (CAFR), the beginning fund balances must reflect the prior year's ending fund balance.
 - The CAFR adjustments must be reflected on the prior year adjustment line of the fund balance section (Keypunch Code 51194).

Signature Sheet

The **Signature Sheet** is required and certifies the budget submitted is contains true and full report of revenues and expenditures. The sheet must be signed and dated and submitted along with the General Fund Budget Form A.

Detailed Adopted Budget

The school system detailed adopted budget is the official comprehensive version of the budget prepared to comply with state statutes. Due to the volume of this document, it should be submitted electronically. An adopted budget at a minimum should include the schedules listed below:

- General Budget Summary

The general summary of the adopted budget shall be a comprehensive view of the school system budget representing total funds. This summary shall include at a minimum projected revenues and receipts, expenditures and disbursements, beginning fund and cash balances, and ending fund and cash balances. It is also beneficial to include comparisons to prior year in this report.

- General Fund and Special Revenue Statement

As outlined in R.S.39:1305, a statement for the general fund and for each special revenue fund shows the following:

- estimated fund balances at the beginning of the year;
- estimates of all receipts and revenues to be received;
- revenues itemized by source;
- recommended expenditures itemized by agency, department, function, and character;
- other financing sources and uses by source and use; and
- the estimated fund balance at the end of the fiscal year
- a clearly presented side-by-side detailed comparison of such information for the current year, including:
 - the fund balances at the beginning of the year, year-to- date actual receipts and revenues received and estimates of all receipts and revenues to be received the remainder of the year; estimated and actual revenues itemized by source; year-to-date actual expenditures and estimates of all expenditures to be made the remainder of the year itemized by agency, department, function, and character; other financing sources and uses by source and use, both year-to-date actual and estimates for the remainder of the year; the year-to-date actual and estimated fund balances as of the end of the fiscal year; and the percentage change for each item of information.