

This document provides answers to questions regarding the General Fund Budget requirements, guidance and forms for FY2024-25. This document may be viewed in the [Business Manager Support Library](#)

For further information on this guidance, send inquiries to ldoeschoolfinancehelpdesk@la.gov or call the Office of School System Financial Services at 225.342.3617.

Statutory Requirements

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.”

Pursuant to Act 370 of the 2023 Legislative Session, city and parish school districts, and public charter schools shall submit Semiannual Budget to Actual reports to Louisiana State Treasurer’s Office. Semi-annual actual year to date expenditure totals must be updated on Budget Form A and provided to LDOE.

Submission Requirements

To fulfill the budget reporting requirements, the specified documents for the annual budget must be submitted **by close of business on Monday, September 30, 2024** to schoolfinancehelpdesk@la.gov. Note that since this reporting requirement is required by statutes the department has no ability to extend the submission deadline.

To fulfill the semiannual reporting requirements, the specified documents for the 1st semiannual report must be submitted **by close of business on Friday, March 29, 2025** to schoolfinancehelpdesk@la.gov. The specified documents for the 2nd semiannual report must be submitted **by close of business on Tuesday, September 30, 2025** to schoolfinancehelpdesk@la.gov. 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.

Submission Packet

There are three documents that must be submitted in order to meet the compliance requirements for the annual budget submission. This includes two required forms. These forms are located in the [Business Manager Support Library](#) in the section entitled CITY/PARISH SCHOOL SYSTEM RESOURCES, GENERAL FUND BUDGET:

1. **Budget Form A** (Excel format, with System Name in Cell D4)
2. **Signature Sheet**, signed and dated (scanned copy)

A third document, required to complete the General Fund Budget submission, is a scanned copy of the budget adopted by the school board:

3. **Adopted Budget**
The adopted budget must include:
 - i. General Budget Summary
 - ii. General Fund Statement
 - iii. Special Revenue Statement

Fiscal Risk Assessment

The 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.

Schedule of Due Dates

Pertinent deadlines for reporting required General Fund Budget documents are as follows:

September 30, 2024	-	Budget Form A due to LDOE
March 29, 2025	-	Budget Form A 1 st Semiannual YTD Budget Form A due to LDOE
September 30, 2025	-	Budget Form A 2 nd Semiannual YTD Budget Form A due to LDOE