

---

## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

HB 526 Reengrossed

2022 Regular Session

Edmonds

**Abstract:** Requires each city, parish, and other local public school board and each charter school governing authority to post on its website certain fiscal information and requires the treasurer to post the information on the website of the Dept. of the Treasury.

Present law (R.S. 17:88(A)) requires each city and parish school board to adopt, no later than Sept. 15th of each year, a budget for the general fund and each special revenue fund for the fiscal year. Specifies that the revenue/receipts shall be those normally expected from constitutional, statutory, and regular sources and shall not include probable revenues/receipts that may arise from doubtful or contingent sources.

Present law (R.S. 17:88(C)) requires each school board to submit to the state superintendent of education a copy of its adopted budget no later than Sept. 30th of each year. Requires that such budget include the same line items as prescribed by the State Bd. of Elementary and Secondary Education (BESE) for inclusion in the financial and statistical report as well as a general summary of the adopted budget. Further requires that the general summary include projected revenues and receipts, expenditures and disbursements, beginning fund and cash balances, and ending fund and cash balances.

Present law (R.S. 17:3996(G)) requires all charter schools to comply with present law (R.S. 39:1301-1315—La. Local Government Budget Act). Requires each Type 1, 3, 3B, and 4 charter school annually to submit its budget to the local school board that approved its charter, and requires the board to submit the charter school's budget to the state superintendent of education in accordance with present law (R.S. 17:88). Requires each Type 2 and Type 5 charter school annually to submit its budget directly to the state superintendent of education.

Proposed law retains present law and additionally requires each city, parish, and other local school board, no later than Sept. 30th each year, to post on its website the budget and general summary required pursuant to present law (R.S. 17:88).

Proposed law additionally requires each city, parish, and other local public school board to post on its website reports detailing actual revenue, receipts, expenditures, and disbursements for each quarter. Requires the reports to also include information concerning the school board's contracts for each quarter, including without limitation the identity of each vendor, the purpose of each contract, and payments associated with each contract.

Present law (R.S. 24:513 and R.S. 17:3996(F)) authorizes the legislative auditor to audit, under

certain circumstances, and to receive reports and audits from certain local agencies, including school boards.

Proposed law retains present law and provides that after approval and acceptance by the legislative auditor, but no later than Sept. 30th each year, each city, parish, and other local public school board is required to post on its website its annual independent audit.

Proposed law requires each city, parish, and other local public school board to furnish to the Dept. of the Treasury, subject to the deadlines and in the manner prescribed by the treasurer, the information posted by the school board pursuant to the provisions of proposed law. Requires the treasurer to post the information on the website of the Dept. of the Treasury. Subject to the availability of funds, requires the department to provide an online tool for comparison of school board budgets and expenditures, in total and on a per pupil basis.

Present law (R.S. 17:3996) exempts charter schools from certain provisions of law that apply to public schools and specifies that certain provisions of law apply to charter schools. Proposed law retains present law and adds proposed law to the list of provisions that apply to charter schools.

(Adds R.S. 17:88.1 and 3996(B)(67))