

State of Louisiana
Office of Statewide Reporting and Accounting Policy

Jeff Landry
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August 28, 2026

MEMORANDUM OSRAP 27-04

TO: Fiscal Officers
LaGov Agencies

FROM: Brian Fleming, CPA
State Accounting Systems Director

SUBJECT: Federal Disaster Relief Assistance

Act 34 of the First Extraordinary Session of 2005 amended Louisiana Revised Statute 39:94 and created the Budget Stabilization Fund. The amendment removes money received from the federal government for disaster relief assistance from being included in the calculation made to determine the amount the state can deposit into the Budget Stabilization Fund at the end of the fiscal year.

To accurately identify ALL federal disaster relief assistance received in Fiscal Year Ended June 30, 2026, OSRAP needs your agency to complete the attached spreadsheet. Please complete all information requested in the spreadsheet. This information will be useful if there are any further inquiries.

NOTE: Federal disaster relief assistance could be associated with disasters other than hurricanes. Please inform us of all direct federal disaster relief assistance applied for and received by your agency.

Only report money your agency received directly from the federal government. If your agency did not receive any federal disaster relief assistance money, please send an email to Carrie Chen so that your agency can be marked as 'NONE' and you will not receive phone calls inquiring about the status of your response.

Please email the completed signed spreadsheet to Carrie Chen **by September 14, 2026**. Her email address is Carrie.Chen@la.gov. If you have any questions, please contact Carrie at 225.342.1096.

Attachment

BF: xcc