



LOS ANGELES UNIFIED SCHOOL DISTRICT MEMORANDUM

TITLE: Carryover Policies For School Account Balances As of June 30, 2021

NUMBER: MEM-2464.17

ISSUER: Tony Atienza, Director
Budget Services and Financial Planning Division

David D. Hart, Chief Financial Officer
Office of the Chief Financial Officer

DATE: February 12, 2021

PURPOSE: The purpose of this memorandum is to provide carryover policies for school account balances as of June 30, 2021.

**MAJOR
CHANGES:**

This memorandum is updated to reflect the change in availability of carryover funds in the General Fund School Program (Program 13027), TSP-Per Pupil Schools (Program 10397), TSP-Student Equity Needs Index (Program 10552), Charter School Categorical Block Grant (Program 13723), Charter Schools-In-lieu of EIA (Program 13724), Community Schools (Program 11125), and Donations (Program 13938). Eighty percent (80%) of the estimated carryover amounts for these programs will be available during Budget Development for the 2021-22 school year. The estimated carryover used during budget development will be taken into account in determining the final carryover amount.

Carryover in programs TSP-SENI Goal 1 100% Graduation (Program 10983), TSP-SENI Goal 2 Proficiency for All (Program 10984), TSP-SENI Goal 3 100% Attendance (Program 10985), TSP-SENI Goal 4 Parent & Community Engagement (Program 10987), TSP-SENI Goal 5 School Safety (Program 10988) will collapse into TSP-Student Equity Needs Index (Program 10552).

Changes to the carryover policies may impact ending balances in school year 2021-22.

GUIDELINES: I. Funds are intended to benefit the students that generate the school resources.

Generally, resources received by a school in a specific school year are intended to be spent for the benefit of the students served in the same school year.

- II. Expenditures must always be recorded in the fiscal year the goods or services are received.
- A. To guide schools and offices with regards to cutoff dates for ordering, please refer to MEM-6016.8, "2020-2021 Procurement Year-End Closing Timelines", to be issued in February 2021.

ROUTING

LD Superintendents
LD Administrators of Operations
LD Instructional Directors
LD Community of Schools
Administrators
Principals
School Administrative Assistants
Financial Managers
Fiscal Support Staff
Central Offices



LOS ANGELES UNIFIED SCHOOL DISTRICT

MEMORANDUM

- B. “Goods Receipt”, as used in this memorandum, is the record of receipt of materials and/or services and is processed in SAP. Upon receipt of materials or services, it is of utmost importance that schools and offices enter and post the “Goods Receipt” in SAP to ensure that expenditures are charged in the fiscal year they are received. “Goods Receipt” should only be processed upon actual delivery of materials or services. Processing of “Goods Receipt” prior to actual delivery is a violation of District policy and may result in disciplinary action taken against the site administrator. On the other hand, if materials or services are received on or before June 30, 2021 and the “Goods Receipt” is not entered and posted in SAP by June 30, 2021, the expenditure will be charged against the following fiscal year’s funds. This will impact the accounts that do not carryover because the 2020-21 purchase will reduce the 2021-22’s available balance. Therefore, if an order is placed late in the fiscal year, schools should allow sufficient time for the delivery of goods and services, as well as the posting of the “Goods Receipt” no later than June 30, 2021.

III. Accounts with full carryover from 2020-21 to 2021-22

Carryover of encumbrances and balances (positive or negative) as of June 30, 2021 for the accounts listed below are authorized. For schools with program code 13027, any “negative” ending balances in the program codes listed below (except 10397), will be reflected as an adjustment to reduce the final carryover in program code 13027.

GENERAL FUND – UNRESTRICTED (Fund 010)¹

TSP-Per Pupil Schools	10397
TSP-Student Equity Needs Index	10552
TSP-SENI Goal 1 100% Graduation	10983
TSP-SENI Goal 2 Proficiency for All	10984
TSP-SENI Goal 3 100% Attendance	10985
TSP-SENI Goal 4 Parent & Community Engagement	10987
TSP-SENI Goal 5 School Safety	10988
Community Schools	11125
General Fund School Program	13027
Charter School Categorical Block Grant	13723
Charter School Allocation In-lieu of EIA	13724
SDEP Donations	13938

GENERAL FUND – UNRESTRICTED (Fund 010)²

Civic Center Permit Program	11476
IMA-Library Fines	13950
SDEP Proceeds Film/Photo Rental	14242
Incentive-Breakfast Discretionary	14423
SDEP Extended Kindergarten Program	17629

¹ Eighty percent (80%) of the projected positive carryover amounts in these program codes will be available to schools during budget development for the 2021-22 school year.

² Sixty percent (60%) of the projected carryover amounts from non-salary lines will be available by July 1, 2021.



LOS ANGELES UNIFIED SCHOOL DISTRICT MEMORANDUM

GENERAL FUND - RESTRICTED (Fund 010)

B.E.S.T. Behavior-Special Ed.	12183
SDEP Donations-Special Education Schools	12538 ²
Special Ed.-School-based Enterprise (SBE)	13229

ADULT EDUCATION FUND (Fund 110)²

Adult Schools-SDEP Donations	13717
Adult Schools-Filming & Photo Rental	14002
Adult Ed-I-TRAIN Program-School	14047
Adult Ed-EDD Program-School	14049
Adult Ed-Career Technical Education Class Fees	14323

CHILD DEVELOPMENT FUND (Fund 120)²

Child Development – SDEP Filming, Photography, & Other Rentals	13676
Child Development – SDEP Donations	17623

CAFETERIA FUND (Fund 130)

Healthier US School Challenge	17136
-------------------------------	-------

Actual 2020-21 ending balances will be allocated in September after adjusting for any advanced carryover used during 2021-22 budget development.

IV. Accounts with ending balances that do not carryover from 2020-21 to 2021-22

Balances of school accounts not listed in Section III (Accounts With Full Carryover) will not carry over to fiscal year 2021-22.

Regardless of whether the ending balance in Program 13027 is positive or negative, it will be used to offset the negative ending balances in specific non-carryover programs.

Availability of school-level grant funds will be based on the grant period indicated in the grant award letter.

RELATED REFERENCES: MEM-6016, 2020-21 Procurement Year-End Closing Timelines, issued February 2021
REF-3640, Final Payment of Bills For Fiscal Year 2020-21, issued March 2021

ASSISTANCE: For assistance, K-12 schools may call their fiscal specialist; Division of Adult and Career Education schools may call the Adult Education Fiscal Services Section at (213) 241-3710; Regional Occupational Program may call K-12 Instructional Fiscal Support Unit at (213) 241-2189; and Early Childhood Education Centers may call the Early Childhood Education Fiscal Services Section at (213) 241-2923.