



LOS ANGELES UNIFIED SCHOOL DISTRICT
MEMORANDUM

TITLE: Carryover Practices For School
Account Balances as of June 30, 2023,
for SY 2023-24

NUMBER: MEM-2464.19

ISSUER: David D. Hart, Chief Business Officer
Office of the Chief Business Officer

Tony Atienza, Director
Budget Services and Financial
Planning Division

DATE: March 27, 2023

PURPOSE: The purpose of this memorandum is to provide guidelines for the carryover of
school account balances as of June 30, 2023.

MAJOR CHANGES: There are no major changes impacting the eligibility of funds for the 2023-24
school year. Do note, for SY 2022-23, salary savings from vacant norm
teacher positions will not be included in the schools' carryover balance;
however, the cost of the substitute teacher(s) to cover the teacher vacancy
will be provided.

Budget Training materials are available on the School Fiscal Services
website at <https://bit.ly/2024BDTrainingMaterials> to assist schools maximize
resources available to students.

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 shall be recorded in the fiscal year the goods or services are
received.

ROUTING

All Employees
All Locations
Region Superintendents
Region Administrators of
Operations
Region Instructional Directors
Region Community of Schools
Administrators
Principals
School Administrative Assistants
Financial Managers
Fiscal Support Staff
Central Offices

- A. To guide schools and offices with regards to cutoff dates for ordering, please refer to MEM-6016.10, "2022-2023 Procurement Year-End Closing Timelines," to be issued in March 2023.
- 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" shall 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, 2023** and the "Goods Receipt" is not entered and posted in SAP by **June 30, 2023**, the expenditure shall be charged against the following fiscal year's funds. This shall impact the accounts that do not carryover because the 2022-23 purchase shall reduce the 2023-24's available balance. Therefore, if an order is placed late in the fiscal year, schools shall allow sufficient time for the delivery of goods and services, as well as the posting of the "Goods Receipt" no later than **June 30, 2023**.
- III. Accounts with full carryover from 2022-23 to 2023-24

Carryover of encumbrances and balances (positive or negative) as of June 30, 2023 for the accounts listed below are authorized. For schools with program code 13027, any "negative" ending balances in the program codes listed below shall be reflected as an adjustment to reduce the final carryover in program code 13027. For TSP SENI programs, balances will carryover into TSP-Student Equity Needs Index, program 10552.

GENERAL FUND – UNRESTRICTED (Fund 010)¹

TSP-Student Equity Needs Index	10552
Community Schools Resolution	11266
General Fund School Program	13027
Charter School Categorical Block Grant	13723
Charter School Allocation In-lieu of EIA	13724
SDEP Donations	13938

¹ Eighty percent (80%) of the projected positive carryover amounts in these program codes shall be available to schools during budget development for the 2023-24 school year.

² Sixty percent (60%) of the projected carryover amounts from non-salary lines shall be available by July 1, 2023.



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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

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 Schools-Lease	14018
Adult Ed-I-TRAIN Program-School	14047
Adult Ed-EDD Program-School	14049
Adult Schools-Sub Contract	14098
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
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Actual 2022-23 ending balances shall be allocated in September after adjusting for any advanced carryover used during 2023-24 budget development.

IV. Accounts with ending balances that do not carryover from 2022-23 to 2023-24

¹ Eighty percent (80%) of the projected positive carryover amounts in these program codes shall be available to schools during budget development for the 2023-24 school year.

² Sixty percent (60%) of the projected carryover amounts from non-salary lines shall be available by July 1, 2023.



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Balances of school accounts not listed in Section III (Accounts With Full Carryover) shall not carry over to fiscal year 2023-24.

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

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

RELATED RESOURCES: MEM-6016.10, 2022-23 Procurement Year-End Closing Timelines, issued March 2023
REF-3640.17, Final Payment of Bills For Fiscal Year 2022-23, released April 2023

ASSISTANCE: For assistance or further information, 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.