



**TITLE:** Carryover Practices for School Account Balances as of June 30, 2024, for SY 2024-25

**NUMBER:** MEM-2464.20

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

Saman Bravo-Karimi, Sr. Executive  
Director of Finance Policy  
Budget Services and Operations

**DATE:** March 11, 2024

**PURPOSE:** The purpose of this memorandum is to provide guidelines for the carryover of school account balances as of June 30, 2024.

**MAJOR CHANGES:** For Budget Development FY 2024-25, thirty percent (30%) of the projected positive carryover amounts in programs 10552-TSP Student Equity Needs Index and 13027-General Fund School Program shall be available to schools during budget development for the 2024-25 school year. The remaining 70% will be reserved until there is further clarity on the State and District budgets for FY 2024-25.

Budget Training materials are available on the School Fiscal Services website at [2025 BD Training Materials](#) 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-6016.11, “2023-2024 Procurement Year-End Closing Timelines,” to be issued in March 2024.
  
  - 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, 2024** and the “Goods Receipt” is not entered and posted in SAP by **June 30, 2024**, the expenditure shall be charged against the following fiscal year’s funds. This shall impact the accounts that do not carryover because the 2023-24 purchase shall reduce the 2024-25’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, 2024**.
- III. Accounts with carryover from 2023-24 to 2024-25
- Carryover of encumbrances and balances (positive or negative) as of June 30, 2024 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 shall carryover into TSP-Student Equity Needs Index, program 10552.

<u>GENERAL FUND – UNRESTRICTED (Fund 010)<sup>1</sup></u>	<u>Program Code</u>
Community Schools Resolution	11266
Prop 28-Arts Program	11421
Charter School Categorical Block Grant	13723

<sup>1</sup> Eighty percent (80%) of the projected positive carryover amounts in these program codes shall be available to schools during budget development for the 2024-25 school year.

<sup>2</sup> Thirty percent (30%) of the projected positive carryover amounts in these program codes shall be available to schools during budget development for the 2024-25 school year.

<sup>3</sup> Sixty percent (60%) of the projected carryover amounts from non-salary lines shall be available by July 1, 2024



<u>GENERAL FUND - UNRESTRICTED (Fund 010)<sup>1</sup></u>	<u>Program Code</u>
Charter School Allocation In-lieu of EIA	13724
SDEP Donations	13938
<u>GENERAL FUND – UNRESTRICTED (Fund 010)<sup>2</sup></u>	
TSP-Student Equity Needs Index	10552
General Fund School Program	13027
<u>GENERAL FUND – UNRESTRICTED (Fund 010)<sup>3</sup></u>	
Civic Center Permit Program	11476
IMA-Library Fines	13950
SDEP Proceeds Film/Photo Rental	14242
Incentive-Breakfast Discretionary	14423
SDEP Extended Kindergarten Program	17629
PTA/PTO Fundraising Events	10650
<u>GENERAL FUND – RESTRICTED (Fund 010)</u>	
B.E.S.T. Behavior-Special Ed.	12183
SDEP Donations-Special Education Schools	12538 <sup>3</sup>
Special Ed.-School-based Enterprise (SBE)	13229
<u>ADULT EDUCATION FUND (Fund 110)<sup>3</sup></u>	
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
<u>CHILD DEVELOPMENT FUND (Fund 120)<sup>3</sup></u>	
Child Development – SDEP Filming, Photography, & Other Rentals	13676
Child Development – SDEP Donations	17623

<sup>1</sup> Eighty percent (80%) of the projected positive carryover amounts in these program codes shall be available to schools during budget development for the 2024-25 school year.

<sup>2</sup> Thirty percent (30%) of the projected positive carryover amounts in these program codes shall be available to schools during budget development for the 2024-25 school year.

<sup>3</sup> Sixty percent (60%) of the projected carryover amounts from non-salary lines shall be available by July 1, 2024

CAFETERIA FUND (Fund 130)  
Healthier US School Challenge

Program Code  
17136

- Actual 2023-24 ending balances shall be allocated in September after adjusting for any advanced carryover used during 2024-25 budget development.

IV. Accounts with ending balances that do not carryover from 2023-24 to 2024-25

- Balances of school accounts not listed in Section III (Accounts With Carryover) shall not carry over to fiscal year 2024-25.
- 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-6016.11, 2023-24 Procurement Year-End Closing Timelines, issued March 2024  
REF-3640.18, Final Payment of Bills For Fiscal Year 2023-24, released April 2024

Memorandum and Reference guides will be available in the eLibrary after April 8, 2024

**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.