



LOS ANGELES UNIFIED SCHOOL DISTRICT

MEMORANDUM

TITLE: Carryover Policies for School Discretionary Accounts as of June 30, 2013

NUMBER: MEM-2464.8

ISSUER: Tony Atienza, Director
Budget Services and Financial Planning

Megan Reilly, Chief Financial Officer
Office of the Chief Financial Officer

DATE: March 15, 2013

PURPOSE: The purpose of this Memorandum is to provide carryover policies for school balances as of June 30, 2013.

MAJOR CHANGES: Overdrafts in unrestricted programs (such as 1824 TPA and 4170 IMA) at the end of 2012-13 will be deducted from the General Fund – Unrestricted accounts with full carryover (Section III Fund 001) and/or 2013-14 allocations in program 3027.

Resources will be allocated in Program 3027-General Fund School Program starting 2013-14. Any positive or negative balances in Program 3027 at the end of June 30, 2014 will carryover from 2013-14 to 2014-15.

GUIDELINES: The following guidelines apply:

I. FUNDS ARE INTENDED TO BENEFIT THE STUDENTS THAT GENERATE THEM

Generally, instructional materials and other school allocations are intended to provide services and resources for the school's children in the year of the allocation. Funds should benefit the students that generated them.

II. EXPENDITURES MUST ALWAYS BE RECORDED IN THE YEAR THAT GOODS OR SERVICES ARE RECEIVED

The law requires that materials received in a fiscal year be charged to that fiscal year. Falsification of records to indicate receipt of materials or services in a fiscal year other than that in which receipt actually occurs is illegal, regardless of the carryover status of the account. In keeping with this requirement, only materials, equipment, and services delivered on or before June 30, 2013, will be charged to 2012-13 funds. It is the school's responsibility to follow-up with vendors to ensure delivery by June 30, 2013, and without exception, any materials, equipment, or services delivered after June 30, 2013 will be charged to 2013-14 funds.

ROUTING

Instructional Area Superintendents
Administrator of Operations
Instructional Director
Principals



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III. ACCOUNTS WITH FULL CARRYOVER FROM 2012-13 TO 2013-14

Carryover of June 30, 2013 encumbered or unencumbered balances, including negative balances, for the accounts listed below are authorized.

Important note: Overdrafts in unrestricted programs (such as 1824 TPA and 4170 IMA)) at the end of 2012-13 will be deducted from the General Fund – Unrestricted accounts with full carryover (Section III Fund 001) and/or 2013-14 fiscal year allocations in program 3027.

GENERAL FUND- UNRESTRICTED (Fund 001)

General Fund School Program	3027
Charter School Categorical Block Grant	3723
Charter School Allocation in Lieu of EIA	3724
Cash Donations – K-12 Schools	3938
Library Fines	3950
I-Division School Determined Needs	3985
Incentive-Breakfast Discretionary	4423
Filming, Photography and Rentals	4242
Extended Kindergarten Program	7629

GENERAL FUND- RESTRICTED (Fund 003)

Cash Donations – Special Education Schools	2538
IMA – Special Education–Special Day Class–Low Incidence	2542
SDEP Donation Account	3237
ROC – Filming and Photography Rentals	3378
ROC – Class Fees	4276
Quality Education Investment Act (QEIA)	4310
Quality Education Investment Act (QEIA) Waiver Schools	4312
Cash Donations – ROC	4806

CHILD DEVELOPMENT FUND

Child Development – Filming, Photography and Rentals	3676
Child Development – Cash Donations	7623

ADULT EDUCATION FUND

Adult Schools – Filming and Photography Rentals	3675
Adult Schools – Cash Donations	3717
Adult Education – Handicapped	4124
Adult Education – Class Fees	4325

For accounts that carry forward, the 60% anticipated carryover advance will not be available on July 1, 2013. Actual carryover balances, if any, will be made available for expenditures when amounts are confirmed following the closing of the District's



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accounting records in August. The carryover will be based on the actual ending balance.

IV. ACCOUNTS WITH NO CARRYOVER FROM 2012-13 TO 2013-14

Any district program not listed in Section III (Accounts with Full Carryover) will not be carried over to FY 2013-14.

Availability of school level grant funds will be commensurate with the grant period indicated in the grant award letter.

V. ANTICIPATED CARRYOVER POLICIES FROM 2013-14 TO 2014-15

Resources that were previously allocated under the programs listed below will be allocated in Program 3027-General Fund School Program starting 2013-14. Any positive or negative balances in Program 3027 at the end of June 30, 2014 will carryover from 2013-14 to 2014-15.

Principal, Assistant Principals	1010
Teachers	1020
Day to Day Substitutes	1024
Assistant Principal, Counseling	1046
Teacher Activity Differentials	1047
Counselors	1068
Registration Adviser Time	1068
School Discretionary Per Pupil	1154
Plant Managers and Building and Grounds Workers	1372
School Clerks	1400
Financial Manager	1410
Clerical Substitutes	1447
Temporary Personnel Account	1824
Psychologist	2277
Nurse	2278
Secondary Schools Restroom Attendants	3015
Instructional Materials	4170
Custodial Supplies	4731

RELATED RESOURCES:

ASSISTANCE: For assistance, K-12 schools may call their Fiscal Specialist; Adult Schools/ Occupational and Skill Centers may call the Adult Fiscal Services Section at (213) 241-3773; Children's Centers may call the Early Childhood Education Fiscal Services Section at (213) 241-0781.