



LAUSD SCHOOL FISCAL SERVICES BRANCH BUDGET UPDATES FOR SCHOOL STAFF

JUNE 2024

2024-2025 CARRYOVER UPDATE

Carryover percentages for the General Fund School Program (13027) and TSP-SENI (10552) have been updated to:

- ◆ Priority Schools – 70%
- ◆ SENI Highest and High Quintile Schools – 60%
- ◆ All Other Schools – 50%

For more information, please see [Interoffice Correspondence regarding school carryover](#).

SAMPLE NOTIFICATION OF ADDITIONAL ADVANCE CARRYOVER ALLOCATION

	General Fund School Program (13027)	TSP – Student Equity Needs Index (10552)
Projection – Budget Dev't (January 2024):		
Projected Year-end Balance	\$823,786	\$504,882
30% Advance Carryover (A)	\$247,136	\$151,465
Revised Projection (May 2024):		
Projected Year-end Balance	\$392,712	\$463,777
70% Advance Carryover (B)	\$274,898	\$324,644
Increase(Decrease) Advance Carryover (C=B-A)	\$27,762	\$173,179
Combined Advance Carryover (Change)	\$200,941	
Additional Allocation*	\$27,762	\$173,179

*Negative balance will be offset against the program with a positive balance

In the example above:

- 1) The initial Projected Year-end Balances for the General Fund School Program (13027) and TSP-SENI (10552) were updated in May 2024. Any decrease in the projected balance likely reflects an uptick in a school's spending rate. The initial projection [Projection - Budget Dev't (January 2024)] was calculated based on the actual expenditures for July through December plus estimated expenditures for January through June. The revised projection calculation [Revised Projection (May 2024)] utilized the actual expenditures from July through April and estimated expenditures for May and June.
- 2) The 30% Advance Carryover (A) allocated during Budget Development (30% of the initial Projected Year-end Balance) was then compared to the 70% Advance Carryover (B) (70% of the revised Projected Year-end Balance) to determine the Increase (Decrease) Advance Carryover (C). ($C = B - A$)
- 3) The Increase (Decrease) Advance Carryover for the two programs was totaled to determine the Combined Advance Carryover (Change).
- 4) Since the Increase (Decrease) Advance carryover was positive for both programs, in this example, the Additional Allocation was the same as the increase in Advance Carryover for each program. If one of these amounts was negative and one was positive, but the Combined Advance Carryover (Change) was \$0 or negative, the Additional Allocation for both programs would be \$0. If one of these amounts was negative and the Combined Advance Carryover (Change) was positive, the Additional Allocation for the program with the increase in advance carryover would be the same as the Combined Advance Carryover (Change). If the Increase (Decrease) Advance carryover for both programs were negative, the Additional Allocation would be \$0 for both programs.

Schools should pay close attention to the Revised Projection (May 2024) Projected Year-end Balance. It is the estimated ending balance in each program. A school with an increase in Advance Carryover in either of these programs should aim to have an ending balance that is higher than or equal to the Revised Projection (May 2024) Projected Year-end Balance in the respective program to be entitled to the increase in Advance Carryover in the upcoming fiscal year. A school with a decrease in Advance Carryover should aim to exceed the Revised Projection (May 2024) Projected Year-end Balance to stave off or minimize a negative carryover adjustment.



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2023-24 YEAR-END PROCUREMENT CLOSING TIMELINES

[MEM-6016.11 - 2023-2024 Procurement Year-End Closing Timelines, dated March 11, 2024](#) provides the cut-off dates for all SAP transactions including the following:

Non-Title I

- ◆ Imprest Fund Claim Reimbursement Requests - **Tuesday, June 11, 2024**
- ◆ Travel Claim Reimbursement Requests - **Tuesday, June 11, 2024**
- ◆ P-Card/T-Card Purchases (last day for the card to be charged) - **Friday, June 14, 2024**
- ◆ P-Card/Toshiba Ghost Account Reconciliations - **Monday, June 24, 2024**
- ◆ Expenditure Transfer Requests - **Wednesday, July 10, 2024**

Title I

- ◆ P-Card, T-Card and Toshiba Ghost Account Reconciliations - **Friday, June 14, 2024**
- ◆ Expenditure Transfer Requests into Title I - **Thursday, June 20, 2024**

All - Online Goods Receipts (Receivers) - **Sunday, June 30, 2024 (4:30 pm)**

TK ASSIGNMENTS IN MISIS

State law requires the District to meet specific staffing ratios in its Universal Transitional Kindergarten (UTK) classes or pay a penalty estimated to be as high as \$48.6 million. To avoid this penalty, all instructional staff supporting these classes must be assigned to their respective classes in MiSiS.

Our records show 156 schools either missing their respective UTK aides from MiSiS or erroneously populating their MiSiS sections. Staff at these school sites should update MiSiS as soon as possible.

For assistance with these issues, school staff may refer to the MiSiS job aide, [Adding Instructional Aides to UTK](#) sections. This job aid provides instructions on how to assign staff to these classes. See the IOC on Revisions to Universal Transitional Kindergarten (UTK) Ratios and Assignments Due to New Legislation as of July 10, 2023, for more information on UTK staffing ratios.

ADVANCE SPENDING POLICY GUIDELINES

Advance spending enables schools to create future-dated shopping carts in the current school year using funds from the upcoming fiscal year. Schools may use this process if a vendor requires that they provide a purchase order in June 2024 for a good or service that will be delivered in July 2024.

Timeline:

- ◆ 2024-25 funds based on the Final Budget will be accessible on June 10, 2024, and
- ◆ 2024-25 funds based on the Estimated Carryover will be accessible on June 21, 2024.

For questions on school budgets, please contact your Fiscal Specialist. List available on <https://achieve.lausd.net/Page/18257>

For questions on student body finance, please contact your Coordinating Financial Manager. List available on <https://achieve.lausd.net/Page/20109>

Visit us at <https://BudgetTraining.lausd.net/> for fiscal training information.