



**LOS ANGELES UNIFIED SCHOOL DISTRICT  
MEMORANDUM**

**TITLE:** Carryover Policies For School Account Balances As of June 30, 2016

**NUMBER:** MEM-2464.12

**ISSUER:** Cheryl Simpson, Director  
Budget Services and Financial Planning

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

**DATE:** March 14, 2016

**ROUTING**

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

**PURPOSE:** The purpose of this memorandum is to provide carryover policies for school account balances as of June 30, 2016.

**MAJOR CHANGES:** This memorandum is updated to reflect a revised list of accounts and how the General Fund School Program Code 13027 will be impacted by any “negative” ending balances in specific full carryover accounts. In addition, reference to the memorandum on Procurement’s year-end closing timeline/schedule was added as a guide to schools and offices.

- GUIDELINES:**
- 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 a school’s student population in the year of allocation.
  - 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 cut-off dates for ordering, please refer to MEM-6016.3, “2015-2016 Procurement Year-End Closing Timeline/Schedule”, dated March 14, 2016.
    - B. “Goods Receipt”, as used in this memorandum, is the recording 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, 2016 and the “Goods Receipt” is not entered and posted in SAP by June 30, 2016, the expenditure will be charged against the following fiscal year’s funds. This will impact the accounts that do not carryover because the 2015-16 purchase will in effect reduce the 2016-17’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, 2016.



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**III. ACCOUNTS WITH FULL CARRYOVER FROM 2015-16 TO 2016-17**

Carryover of encumbrances and available balances as of June 30, 2016, including negative balances, 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, 10400, and 10405), will carry over to and reduce the ending balance of program code 13027. Positive or negative ending balances in program codes 10397, 10400, and 10405 will carryover in these same respective program codes.

GENERAL FUND - UNRESTRICTED (Fund 010)

TSP-Per Pupil Schools	10397
TSP-Per Pupil School Allocation	10400
TSP-Parent Engagement	10405
TSP-Counseling Support	10434**
Teacher Apprentice Program-ROC-S/B/T	11430*
Civic Center Permit Program	11476*
General Fund School Program	13027
SDEP ROC - Filming, Photography, & Other Rentals	13378*
ROC/Skills Centers - We Build	13592
Charter School Categorical Block Grant	13723
Charter School Allocation In-lieu of EIA	13724
SDEP Donations	13938*
IMA - Library Fines	13950*
CalWORKs Regional Occupational Center Program	14081
IMA-Apprenticeship Program-ROC	14221*
SDEP Proceeds Film/Photo Rental	14242*
ROC - Class Fees	14276*
Incentive - Breakfast Discretionary	14423*
SDEP Donations – ROC	14806*
SDEP Extended Kindergarten Program	17629*

GENERAL FUND - RESTRICTED (Fund 010)

B.E.S.T. Behavior - Special Ed.	12183
SDEP Donations - Special Education Schools	12538*
Special Ed. - School-based Enterprise (SBE)	13229
SB 1133 Quality Education Investment Act (QEIA)	14310
Quality Education Investment Act (QEIA) Waiver Schools	14312

ADULT EDUCATION FUND (Fund 110)

AE-Fee-based-Class Registration Fees	10161
AE-Fee-based-Class Material Fees	10163
Adult Schools - SDEP Donations	13717*
Adult Schools - Filming & Photo Rental	14002*
CalWORKs Adult Education Program	14080
Adult Education - Class Fees	14325*



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CHILD DEVELOPMENT FUND (Fund 120)

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

\*These programs will have 60% carryover of non-salary positive available balance by July 1, 2016.

\*\* Positive or negative ending balance in this program will carry over into program 10400.

Except for program codes that have an asterisk in the above table, the anticipated 60% advance carryover will not be available on July 1, 2016. Actual carryover balances will be available when amounts have been determined following the close of the District's accounting records in mid-September. The final carryover amounts will be based on the actual year-end balances.

**IV. ACCOUNTS WITH NO CARRYOVER FROM 2015-16 TO 2016-17**

Balances of school accounts not listed in Section III (Accounts With Full Carryover) will not carry over to fiscal year 2016-17. Any positive ending balance in Program Code 13027 may be used to offset the negative ending balances in non-carryover program codes.

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

**RELATED  
REFERENCES:**

MEM 6016.3, 2015-16 Procurement Year-End Closing Timeline/Schedule, issued on March 14, 2016  
REF 3640.9, Final Payment of Bills For Fiscal Year 2015-16, to be issued in April 2016

**ASSISTANCE:**

For assistance, K-12 schools may call their Fiscal Specialist; Adult Schools, Regional Occupational Centers, and Skills Centers may call the Adult Education Fiscal Services Section at (213) 241-3788; Regional Occupational Program may call K-12 Instructional Fiscal Support Unit at (213) 241-5333; and Early Childhood Education Centers may call the Early Childhood Education Fiscal Services Section at (213) 241-1043.