



**Bulletin No. 4**

July 13, 2007

**TO:** Business Administrators  
Los Angeles County School Districts,  
Regional Occupational Centers/Programs (ROC/Ps), and  
Joint Powers Agencies (JPAs)

**FROM:** Deborah L. Simons, Director  
Division of Business Advisory Services

Pamela Fees, Director  
Division of School Financial Services

**SUBJECT:** Budget Revision Process for 2007-08

The Los Angeles County Office of Education's (County Office) budget revision process, as described in this bulletin, is intended to expedite the processing of budget revisions, provide accurate budget and financial information, and facilitate the posting of unaudited actual and audit adjustments. This bulletin also describes an **optional procedure that school districts may choose to follow, allowing governing boards to delegate administrative authority to district staff in certain circumstances**. We urge districts to carefully review the section of this bulletin titled "Optional Processing by Board Resolution Delegating Administrative Authority" on page 4 for further details.

**LEGAL REQUIREMENTS**

**General Provisions**

Budget adjustment and budget transfer conditions are addressed in Education Code (EC) Sections 42600-42603, and 42610. According to EC Section 42600:

"The total amount budgeted as the proposed expenditure of the school district for each major classification of school district expenditures listed in the school district budget forms . . . shall be the maximum amount which may be expended for that classification of expenditures for the school year."

In addition, EC Section 42600 also specifies that:

“Transfers may be made from the designated fund balance or the unappropriated fund balance to any expenditure classification or between expenditure classifications at any time by written resolution of the board of education of any school district governed by a board of education, when filed with the county superintendent of schools and the county auditor, or by written resolution of the board of trustees of any school district not governed by a board of education, when approved by the county superintendent of schools and filed with the county auditor. A resolution providing for the transfers specified in this section shall be approved by a majority vote of the members of the governing board.”

This provision is interpreted to mean that **all budget adjustments and budget transfers should be approved at official meetings of the district’s Board of Education/Board of Trustees prior to submission to the County Superintendent of Schools.**

In addition to the budget adjustment and budget transfer procedures of EC Section 42600, EC Section 42601 provides a process for districts which, at the close of any school year, permits the county superintendent to:

“. . . make the transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification or classifications, or balance any expenditure classifications of the budget . . . as necessary to permit the payment of obligations of the district incurred during that school year.”

While this provision may assist districts in expediting certain year-end adjustments and transfers, including revising the budget to generate estimated actual or unaudited actual data, districts are reminded that such actions require the approval of the district’s governing board. Therefore, prior to requesting that the county superintendent process any year-end adjustments or transfers, a district should submit a copy of its governing board’s resolution authorizing this procedure to the County Office.

### **Collective Bargaining Provisions**

Districts are also reminded of the legal requirements for submitting the budget revisions necessary to cover the costs of collective bargaining agreements, as reflected in EC Section 42142, and the consequences of not meeting this obligation prior to a district’s submission of its next interim financial report, as provided in Government Code Section 3547.5, which states:

“If a school district does not adopt all of the revisions to its budget needed in the current fiscal year to meet the costs of a collective bargaining agreement, the county superintendent of schools shall issue a qualified or negative certification for the district on the next interim report pursuant to Section 42131 of the Education Code.”

## **BUDGET REVISIONS**

### **Standard Processing Using Form Nos. 503-056-A and 503-057-T**

There are two distinct types of budget revisions that require districts to use different manually prepared forms. Both types of revisions require districts to enter the related transactions into the PeopleSoft Financial System (PSFS), and obtain approval from the Divisions of Business Advisory Services (BAS) and/or School Financial Services (SFS). The budget revision forms and basic transactions are summarized below.

#### Budget Adjustment Summary Form No. 503-056-A (Enclosure No. 1)

Use this form to:

- change the overall total of estimated income resulting from increases or decreases
- identify and make adjustments between revenue objects or between different resource codes within revenue objects, including adjustments that result in no change in the fund balance
- change the overall total of estimated appropriations for a fund resulting from increases or decreases
- identify and make changes, i.e., increases or decreases, in the fund balance
- increase, decrease, or change the components of the ending fund balance
- designate portions of the fund balance
- transfer resources between different funds (a transfer-out from one or more funds must have a corresponding transfer-in to one or more funds, and be reflected on separate 503-056-A forms)

Submit Form No. 503-056-A directly to BAS for review and approval. Districts must enter the Journal Entry Budget Revision into the PSFS for further processing by SFS upon approval.

#### Budget Transfer Summary Form No. 503-057-T (Enclosure No. 2)

- Use this form only to redistribute appropriations between objects or between different resource codes within objects where the total changes in revenues, expenditures, transfers, and other financing uses must always net to zero and will result in no change in the fund balance.
- Submit the 503-057-T form directly to SFS for review and approval and further processing.
- Districts must enter the Journal Entry Budget Revision into the PSFS.

A **one page reference guide** (Enclosure No. 3) provided with this bulletin displays examples of the various possible budget revision scenarios and the proper revision form to be used in each situation.

Please note that **budget adjustments or transfers cannot be approved by the County Office until the district's budget is frozen.** Budget adjustments and transfers should be entered in PSFS before submitting the appropriate form to the County Office. These transactions are held in suspense in PSFS until they are approved. Following review and approval by the County Office, SFS will release the transactions held in suspense and post them to the district's PSFS financial records.

### **Optional Processing by Board Resolution Delegating Administrative Authority**

The governing board of a district **may** adopt a formal resolution allowing their administrative staff to process certain budget adjustments and transfers and submit them to the County Office **prior to their individual approval by the board.** However, any district that considers implementing this option should carefully weigh all of its fiscal implications, including setting well-defined guidelines and parameters on the amounts and kinds of adjustments and transfers that district staff may process. Such guidelines should include limiting this authority to the routine transfer of amounts between objects of expenditure within funds and between funds, as necessary, to facilitate the payment of district obligations and to effect technical adjustments related to the budget.

Other "non-routine" adjustments and transfers, such as revenue increases or decreases and the related offsetting impact to expenditures and/or fund balance, transactions involving other sources and uses, interfund transfers, or transactions exceeding a prescribed dollar amount, should continue to be processed and approved directly by the governing board. In addition, to ensure that this practice does not become unmanageable, the County Office has established the following "delegation of authority" guidelines:

#### Delegation of Budget Adjustment and Transfer Authority Guidelines

- In order for a district to utilize the "delegation of authority" option, the district's governing board must annually adopt and file with the County Office an original resolution delegating budget adjustment and transfer authority to the superintendent and staff of the district. The approval of this resolution by the County Office shall be required prior to any budget adjustments or transfers being processed by a district under the delegation of authority.
- The governing board resolution authorizing this delegation of authority to staff must define, by types of budget adjustments and transfers, funds, and dollar limitations, if any, those adjustments and transfers that may **not** be directly processed by the district's staff.
- All budget adjustments and transfers processed by the district's staff must be entered into the PSFS and submitted to the County Office for approval on the appropriate budget revision summary form, e.g., Form Nos. 503-056-A or 503-057-T. The district should indicate on the revision form the date on which the governing board approved the written resolution establishing the delegation of authority to staff. This date should be used in the section of the form requesting the date of the revision's approval.
- During formal board meetings, the governing board must ratify/approve all budget adjustments and transfers not previously board-approved but processed by staff under the delegation of authority.

This must be done at least three times annually, i.e., with the First Interim Report, Second Interim Report, and the Unaudited Actuals and not later than June 30.

- A district using this delegation of authority shall submit copies of the board meeting agenda, minutes, and/or resolutions documenting the ratification/approval by the governing board to BAS within 30 days of the board meeting to ratify/approve budget adjustments and transfers processed by the district's staff. The adjustments and transfers approved by the board should be identified by transaction numbers, dates, and amounts.
- Enclosed with this bulletin is a sample resolution (Enclosure No. 4) that districts may choose to use for the governing board's delegation of administrative authority to process budget revisions, adjustments, and transfers.

#### Cautionary Reminder

Please note that the implementation of this optional procedure does not imply or indicate a means of bypassing Education Code requirements, County Office procedures for school districts obtaining governing board approval, or County Office approvals of budget revisions. In addition, **this procedure does not relieve school districts from the timely submission of the standard budget revision documents and forms, or initiating the necessary data input to the PSFS in support of the budget revisions submitted under the provisions of the governing board's written resolution.**

#### **New Option for Correcting Budget Coding Errors**

Recognizing that corrections of budget resource coding errors are sometimes necessary in order to accurately reflect program classifications, the County Office has developed the enclosed "Budget Coding Error and Correction Summary" (Form 503-024-BCE) (Enclosure No. 5). This form is to be used **exclusively for the purpose of correcting, approving, and processing budget resource coding errors within the same object code that do not require governing board resolutions.**

Districts should use this form to record and process corrections of coding errors posted to the PSFS, upon the approval of the district's superintendent, assistant superintendent of business (chief business official), and director of fiscal services. Districts should enter the Journal Entry Budget Coding Error Correction into the PSFS, and then submit the completed Form 503-024-BCE to SFS for review, approval, and further processing.

#### **TIMELINES**

It is the responsibility of the district to identify and process transfers between classifications, adjustments in revenues and/or expenditures, and budget coding and error corrections in a timely manner. The County Office recommends that each district establish a process for approval of budget adjustments/transfers as well as budget coding and error corrections through their governing board on a regular basis and in a timely manner so that all suspense items in PSFS can be cleared within a 30-day period.

### Year-End Budget Revisions

The district's Board of Education/Board of Trustees must approve budget adjustments and budget transfers for 2007-08 during the fiscal year, before June 30, 2008, but no later than the date by which the governing board approves the 2007-08 unaudited actuals.

### Estimated Actual Adjustments

Subsequent to the adoption of the annual budget, the Education Code requires governing boards to periodically review their budgets during the fiscal year and to approve corresponding financial reports, including the estimated actuals developed in conjunction with the adopted budget, the year-end unaudited actual report, and the First and Second Interim Reports. The California Department of Education's financial reporting software is able to record (upload) a district's budget in respective columns reflecting these various reporting periods.

**Districts will help facilitate the speed and accuracy of the automatic upload process if their budget is regularly reviewed to ensure that it is in technical agreement with the requirements of the Standardized Account Code Structure (SACS).**

Periodic budget revisions are essential for the monitoring of a district's financial condition and to ensure that the budget accurately reflects the estimated revenues and expenditures for the fiscal year. Districts may enter the budget adjustments into PSFS through online budget journals or work with SFS staff to upload the adjustments electronically.

### Unaudited Actual Adjustments

For single budget adoption districts, variances usually exist each year between the estimated fund balances submitted with the July 1 adopted budget and the fund balances submitted with the unaudited actual reports. These fund balance adjustments must be resolved annually by districts in the form of board-approved budget revisions, using Form 503-056-A.

Districts will be notified of these differences by BAS in an Informational Bulletin planned for November 2007. At that time, each district will be asked to verify these differences and make all budget adjustments necessary to reflect the increases/decreases in fund balances. We request that these adjustments be included in the First Interim Report, even if the budget adjustment forms and data input were not prepared and recorded until after October 31, 2007.

### Annual Audit Adjustments

When districts' annual independent audits are completed in December, differences may exist between fund balances submitted with the Unaudited Actual Report and those determined to be correct by the district's independent auditor. In December 2007, SFS will issue its annual bulletin requesting that districts enter all 2006-07 audit adjustments in PSFS by January 31, 2008. This deadline is necessary to allow for the inclusion of these adjustments in the Second Interim or PSFS Reports.

Budget Revision Process for 2007-08

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This bulletin and its enclosures are posted at the County Office Web site at the following address:

[www.lacoe.edu/bas](http://www.lacoe.edu/bas)

Please select "Bulletins" on the left side of the screen under the heading "BAS Libraries," and then use the "Search" function to locate a bulletin by number or keyword.

If you have questions regarding this bulletin, please call Mr. Daniel Villanueva at (562) 922-6132, or Ms. Joyce Yeh at (562) 922-6880.

If you have any questions regarding how to complete the enclosed forms, please call the Business Services Consultant assigned to your district (Enclosure No. 6).

If you have questions regarding entries to the PSFS, please call the General Accounting Officer, Ms. Joyce Yeh, at (562) 922-6880, or the accounting technician assigned to your district (Enclosure No. 7).

Approved:  
Kenneth Shelton  
Assistant Superintendent  
Business Services

DLS/PF:jj  
Enclosures

Informational Bulletin No. 4  
BAS-4-2007-08



Submit to Business Advisory Services -- EC Room 212

DISTRICT (UNIT) NUMBER	GL JOURNAL ID NUMBER	FUND NUMBER
FUND NAME		<input type="checkbox"/> UNRESTRICTED <input type="checkbox"/> RESTRICTED

**Budget Adjustment Summary  
K-12/ROPs/JPs**

DATE OF SUMMARY	NAME OF SCHOOL DISTRICT
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A. Revenues/Other Financing Sources	Object Code	Specific Object Code	Specific Resource Code	Budget Adjustment Increase (Decrease)
1. Revenue Limit	8011-8099			\$
2. Federal	8100-8299			
3. State	8300-8599			
4. Local	8600-8799			
5. Interfund Transfers In	8910-8929			
6. Other Financing Sources	8930-8979			
7. Contributions to Restricted Programs	8980-8999			
<b>8. Total Revenues/Other Financing Sources</b>				<b>\$</b>

B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Budget Adjustment Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$
2. Classified Personnel Salaries	2000-2999		
3. Employee Benefits	3000-3999		
4. Books and Supplies	4000-4999		
5. Services, Other Operating Expenses	5000-5999		
6. Capital Outlay	6000-6999		
7. Other Outgoing	7100-7299		
8. Direct Support/Indirect Costs	7300-7399		
9. Other Debt Services	7400-7499		
10. Interfund Transfers Out	7610-7629		
11. Other Financing Uses	7630-7699		
<b>12. Total Expenditures, Transfers and Other Uses</b>			<b>\$</b>

<b>C. Subtotal A8 - B11 (will increase/decrease Ending Fund Balance)</b>	<b>\$</b>
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**NOTE: If C is zero, go to narrative section on reverse side of form. Narrative and certification sections must be completed.**  
DISTRIBUTION: Original to Business Advisory Services; Copy to School Financial Services - Accounting Section; Copy returned to district upon approval.



D. Components of Ending Fund Balance	Object Code	Resource Code	Revision Increase (Decrease)
<b>1. Reserved Amounts</b>			
a. Revolving Cash Fund	9711		
b. Stores	9712		\$
c. Prepaid Expenses	9713		
d. General Reserve	9730		
e. Restricted Balances (i.e., statutory only)	9740		
e. Restricted Balances (i.e., statutory only)	9740		
e. Restricted Balances (i.e., statutory only)	9740		
e. Restricted Balances (i.e., statutory only)	9740		
e. Restricted Balances (i.e., statutory only)	9740		
<b>Total Reserved Amounts</b>			\$

2. Designated Amounts	Object Code	Resource Code	Revision Increase (Decrease)
a. For Economic Uncertainties			
a. For Economic Uncertainties	9770		\$
a. For Economic Uncertainties	9770		
a. For Economic Uncertainties	9770		
a. For Economic Uncertainties	9770		
b. For Other:	9780		
b. For Other:	9780		
<b>Total Designated Amounts</b>			\$

<b>Account Code</b>
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<b>3. Unappropriated/Undesignated Amount NOTE: The sum of Lines D1, 2, and 3 must equal C on Page 1.</b>	9790		\$
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**E. Narrative Explanation for this Revision - Must be Completed.**

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**F. School District Certification - Must be Completed**

NAME OF SCHOOL DISTRICT'S CONTACT PERSON		TELEPHONE NUMBER OF CONTACT PERSON (     )
DATE OF BOARD APPROVAL	SIGNATURE OF THE SECRETARY OF THE BOARD	DATE SIGNED (MONTH/DAY/YEAR)

Submit one (1) certified original and two (2) copies of this summary to: Division of Business Advisory Services, EC Room 212  
Los Angeles County Office of Education  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:

Dr. Darline Robles  
Los Angeles County  
Superintendent

SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY <b>By:</b>	DATE SIGNED (MONTH/DAY/YEAR)
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## BUDGET ADJUSTMENT SUMMARY INSTRUCTIONS

### GENERAL

Use this form to file revisions to your adopted budget which require county approval under Education Code section 42600, 42601, 42602, 42603, or 42610. This includes increases or decreases in the revenue accounts, expenditure accounts, transfers to and from ending balances, and adjustments to the components of ending balances.

All the budget revisions must be approved by your governing board prior to submittal to the County Office. Submit one budget adjustment for each fund summarizing the adjustments approved from one board meeting. The revisions list the amounts of the adjustment only, not revised amounts.

### NEW ITEM ON FORM:

As required by CDE's Standard Account Code Structure, the resource code has been added on the Budget Adjustment Summary form. More than one resource may be listed on the form but each resource code must be balanced between revenues, expenditures, and components of ending fund balance. List the specific resource code under the appropriate column.

When an increase or decrease to its budget is warranted, district must submit this form as approved by the governing board within a reasonable time (i.e., 30 days or the next board meeting, whichever is sooner).

Submit a properly completed and certified original and two copies of the form to the Division of Business Advisory Services, EC Room 212.

Show decreases as negative figures, in brackets ( ).

Once revision is approved by the Division of Business Advisory Services (BAS), the Division of School Financial Services (SFS) will release the applicable budget adjustments previously entered by the district. SFS will use the five-digit GL Journal ID Number listed in the upper right hand corner of page 1 of the form to determine which budget transaction of PeopleSoft to approve or deny.

### Form Heading

Please be sure the heading portion of the form is properly completed. Instructions regarding the elements are as follows:

- Date of Summary/Name of School District - Self-explanatory.
- (NEW) District (Unit) Number - Use the five-digit number assigned to your district from the state (PeopleSoft ID).
- (NEW) GL Journal ID Number - List the five-digit GL Journal ID Number of the budget transactions you have entered into the county PeopleSoft system in which this budget revision covers. SFS will use this information to determine which transactions to approve or deny.
- Fund Number/Fund Name - List the name and number of the fund affected by this budget revision. Only one fund is to be reported on each budget revision summary.
- (NEW) Unrestricted/Restricted - For General Fund only, select "Unrestricted" for those resource codes which do not have reporting requirements. Select "Restricted" for those resource codes that have reporting requirements or are specified as restricted.

### Section A - Revenues/Other Financing Sources

Use this section for:

- the correction of revenue/other financing sources;
- recognition of new revenue/other financing sources; and
- decreases of previously budgeted revenue/other financing sources.

List the specific object and resource code for the revenue/other financing sources being increased/(decreased) in the space provided. If more space is required, attach a supplemental sheet. Enter the amount of the adjustment in the Budget Adjustment's Increase/(Decrease) column. Show Decrease decreases in brackets ( ). The net amount of revenue/other financing sources increases/(decreases) is reported on the "Total Revenues/Other Financing Sources" line.

If a district is budgeting new revenue/other financing sources, there must be a corresponding entry in another section of the document indicating where the money is to be placed (i.e., expenditures, reserves or unappropriated fund balance).

Budgeted adjustments to "Interfund Transfers In" will also necessitate the filing of a budget adjustment summary for the other fund(s) affected. At the district level, total incoming transfers (accounts 8910-8929) must equal total outgoing transfers (accounts 7610-7629).

Budgeted contributions from Unrestricted Resources (8980) or Contributions from Restricted Resources (8990) should net to zero at the total fund level.

No transfers under Budget Transfer Summary would be used in this section. However, if errors have been made in the adoption of the budget, they must be corrected on the Budget Adjustment Summary under the Appropriation or Organization Budget Journal (Expenditures) or Revenue Estimate Journal (Income) and in such cases the increases/(decreases) should equal zero.

These are instances when revenue/other financing sources are increased or decreased without a corresponding increase or decrease in expenditures/other financing uses. If in these instances the increase or decrease results in adding to or subtracting from the unappropriated fund balance, the amount must be reported in section D3 of the Budget Adjustment Summary form.

However, please note that the amount reported in section D3 is a memo entry and is not for input into the PeopleSoft system. In PeopleSoft, the unappropriated fund balance is not identified by an account number, but rather a calculated amount.

### Section B - Expenditures/Other Financing Uses

Use this section for:

- the correction of expenditures/other financing uses;
- recognition of new expenditures/other financing uses; and
- decreases of previously budgeted expenditures/other financing uses.

Report amounts of increases and decreases by major objects only. Decreases must be shown in brackets ( ).

If a district is increasing or decreasing an expenditure/other financing use category, there must be a corresponding entry in another section of the document indicating where the money is to be placed or taken from (e.g., revenues, reserves, or unappropriated fund balance.) Adjustments to "Interfund Transfers Out" will also necessitate the filing of a budget revision summary for the other fund(s) affected. At the district level, outgoing transfers (accounts 7610-7629) must equal total incoming transfers (accounts 8910-8929).

There are instances when expenditures/other financing uses are increased or decreased without a corresponding increase or decrease in revenues/other financing sources. If in these instances the increase or decrease results in adding or subtracting from the unappropriated fund balance, the amount must be reported in section D3 of the budget adjustment summary form. However, please note that the amount reported in section D3 is a memo entry and is not for input to the PeopleSoft system. In PeopleSoft, the unappropriated fund balance is not identified by an account number, but rather a calculated amount.

### **Section C - Subtotal**

#### **Section A minus Section B equates to the subtotal.**

If C is zero, there is no effect on the fund balance; therefore, do not complete the rest of this form except for the narrative and certification sections.

### **Section D - Components of Ending Fund Balance**

The purpose of this section is to report the adjustments to the components (i.e., reserves) that make up the district's projected ending balance. The reserve categories are:

1. Reserved Amounts - These are the amounts the district has reserved to cover the costs of certain assets or commitments by setting up the appropriate 9700 accounts (i.e., 9711 - 9740).
  - i) If the district's budget is adopted and approved with a general reserve amount, that amount cannot be used during that fiscal year for any purpose. However, if the district adds new monies to the general reserve after the adoption of the budget, that addition can be later re-appropriated for other purposes by the district board during the same fiscal year.
  - ii) Item File - Restricted Balances, is only for statutorily restricted balances. If the monies are donor restricted, the monies should be placed under the "designed for" - Section Item D2b.
2. Designated Amounts - This reflects the amounts the board has designated to cover risks associated with economic uncertainties, restricted resources ending balances, and the amounts the board has designated. You must specify what the reserve is for (e.g., purchase of new band uniforms). Detail object codes must also be used for multiple designated amounts (i.e., 9780- purchase of new band uniforms).
3. Unappropriated Amount - As discussed in sections A and B, there are instances when revenue/other financing sources are increased or decreased without a corresponding increase or decrease in expenditures/other financing uses, and visa versa.

If in these instances the increase or decrease results in adding to or subtracting from the unappropriated fund balance, the amount must be reported in section D3 of the Budget Adjustment Summary form. However, please note that the amount reported in section D3 is a memo entry and is not to be entered into the PeopleSoft system. In PeopleSoft, the unappropriated fund balance is not identified by an account number, but rather is a calculated amount.

The resulting figure reflected in D3-Unappropriated/undesignated amount cannot, under any circumstance, be negative.

### **Narrative Explanation**

To aid in the proper processing of this form, the district must provide a short but specific explanation of the transaction(s) being summarized on this form. (Example: The district is reducing Other State Income due to a drop in lottery income of \$6 per ADA. This is being offset with a matching decrease in the 4000 expenditures-books and supplies.)

### **Certification Section**

This section must be completed. Please be sure that the signature is an original signature and that the board approval date is correct. Also, please be sure the contact person and telephone number sections are filled in.



Submit to School Financial Services -- EC Room 215

DISTRICT (UNIT) NUMBER	GL JOURNAL ID NUMBER	FUND NUMBER
FUND NAME		<input type="checkbox"/> UNRESTRICTED <input type="checkbox"/> RESTRICTED

**Budget Transfer Summary  
K-12/ROPs/JPA's**

DATE OF SUMMARY	NAME OF SCHOOL DISTRICT
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B. Expenditures/Other Financing Uses	Object Code	Resource Code (Optional)	Amount * Increase (Decrease)
1. Certificated Personnel Salaries	1000-1999		\$
2. Classified Personnel Salaries	2000-2999		
3. Employee Benefits	3000-3999		
4. Books and Supplies	4000-4999		
5. Services, Other Operating Expenses	5000-5999		
6. Capital Outlay	6000-6999		
7. Other Outgoing	7100-7299		
8. Direct Support/Indirect Costs	7300-7399		
9. Other Debt Services	7400-7499		
10. Interfund Transfers Out	7610-7629		
11. All Other Financing Uses	7630-7699		
<b>12. Total Expenditures, Transfers and Other Financing Uses (Must Net to Zero)</b>			<b>\$</b>

**\*INPUT NOTE:**

If this transfer increases the budget of an expenditure object code, enter the amount on this form as positive, and when inputting on the system, use **ORG BUD Transfer To** budget input panel, to indicate the increase.

If this transfer decreases the budget on an expenditure object code, enter the amount on this form as negative, and when inputting on the system, use **ORG BUD Transfer From** budget input panel, to indicate the decrease.

If there are increases, begin with the Appropriation Budget Ledger first, before increasing the Organization Budget Ledger.

If there are decreases, begin with the Organization Budget Ledger

**B. Narrative Explanation for this Revision - Must be Completed.**

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**C. School District Certification - Must be Completed**

NAME OF SCHOOL DISTRICT'S CONTACT PERSON	TELEPHONE NUMBER OF CONTACT PERSON (     )
DATE OF BOARD APPROVAL	SIGNATURE OF THE SECRETARY OF THE BOARD
	DATE SIGNED (MONTH/DAY/YEAR)

Submit original and two (2) copies of this to:

Division of School Financial Services, EC Room 215  
Los Angeles County Office of Education  
9300 Imperial Highway  
Downey, CA 90242-2890

Approved:  
Dr. Darline Robles  
Los Angeles County  
Superintendent

SIGNATURE OF LOS ANGELES COUNTY SUPERINTENDENT OF SCHOOLS DEPUTY <b>By:</b>	DATE SIGNED (MONTH/DAY/YEAR)
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## BUDGET TRANSFER SUMMARY INSTRUCTIONS

Within the same fund, use Appropriation Transfer and Organization Budget Transfer to document transfers between major objects as authorized by EC Section 42600. Transfers within fund affect expenditures only and must net to zero. Transfers between sub-funds, 01.1 and 01.3 for example, may not net to zero individually; collectively they must net to zero. Indicate decreases with brackets ( ). Please submit the certified original and two copies of the Budget Transfer Summary directly to the **Division of School Financial Services**.

### **NEW ITEM ON FORM:**

As required by CDE's Standard Account Code Structure, the resource code has been added on the Budget Transfer Summary form. More than one resource may be listed on the form but must be balanced between revenues, and expenditures. List the specific resource code under the appropriate column.

### **Form Heading**

Please be sure the heading portion of the form is properly completed. Instructions regarding the elements are as follows:

- Date of Summary/Name of School District - Self-explanatory.
- (NEW) District (Unit) Number - Use the five-digit number assigned to your district from the state (PeopleSoft ID).
- (NEW) GL Journal ID Number - List the five-digit GL Journal ID Number of the budget transactions you have entered into the county PeopleSoft system in which this budget revision covers. SFS will use this information to determine which transactions to approve or deny.
- Fund Number/Fund Name - List the name and number of the fund affected by this budget revision. Only one fund is to be reported on each budget revision summary.
- (NEW) Unrestricted/Restricted - For General Fund only, select "Unrestricted" for those resource codes which do not have reporting requirements. Select "Restricted" for those resource codes that have reporting requirements or are specified as restricted.

### **Section A - Expenditures/Other Financing Uses**

Use Section A to show transfers between account codes. Use major object only. Please note that any budget transfers involving object codes 7610 - 7629 "Transfers Out" cannot be processed by Appropriation Transfer or Organization Budget Transfer, but must be recorded using Appropriation Budget Journal, Organization Budget Journal, or Revenue Estimate Journal.

Pursuant to EC Section 42600, "Transfers may be made... between expenditures classifications at any time by written resolution of the board of education... or by written resolution of the board of trustees..."

### **Section B - Narrative Explanation**

Please provide a short, but specific explanation of the transfers being made. Example: "The district is transferring excess funds from the other operating expenses to cover additional expenditures of capital outlay."

### **Section C - School District Certification Section. Must be completed.**

Budget transfers must be certified by the district's Board of Education, and submitted for approval to the County Superintendent of Schools.

Completion of this section allows staff at the County Office to contact the district for any additional information, as soon as possible, so that the document can be processed in a timely manner.

**LOS ANGELES COUNTY OFFICE OF EDUCATION  
Division of Business Advisory Services**

**POSSIBLE BUDGET REVISION SCENARIOS – REFERENCE GUIDE**

**Budget Adjustment Summary Form 503-A - submit to Division of Business Advisory Services**

	<b>ADJUSTMENT TYPE</b>	<b>ADJUSTMENT RESULTS IN</b>	<b>IMPACT OF ADJUSTMENT ON FUND BALANCE/SOLVENCY ISSUES</b>
1.	Unaudited Actuals	Increases or decreases to the beginning fund balance	These adjustments need to be done separately from adjustments that allocate any resulting increase/decrease in ending fund balance to/from expenditures.
2.	Annual Audit Findings	Increases or decreases to the beginning fund balance	These adjustments need to be done separately from adjustments that allocate any resulting increase/decrease in ending fund balance to/from expenditures.
3.	Revenue	Increase	No change in fund balance. However, fund balance could decrease if revenue budget increases are not valid and related expenditures are still incurred.
	Expenditure	Equal Increase	
4.	Revenue	Decrease	No change in fund balance. However, fund balance could decrease if expenditure budget decreases are not valid but related revenues still decrease.
	Expenditure	Equal Increase	
5.	Revenue	Increase	Increase in fund balance.
	Expenditure	Smaller increase, no net change or decrease	
6.	Revenue	Decrease	Decrease in fund balance.
	Expenditure	Smaller decrease, no net change or increase	
7.	Revenue	Smaller increase, no net change or decrease	Decrease in fund balance.
	Expenditure	Increase	
8.	Revenue	Smaller decrease, no net change or increase	Increase in fund balance.
	Expenditure	Decrease	
9.	Components of ending balance	No net change	No change in fund balance.
10.	Designation of ending balance	No net change	No change in fund balance.
11.	Revenue only	No net change	No change in fund balance.

**Budget Transfer Summary Form 503-T - submit to Division of School Financial Services**

	<b>ADJUSTMENT TYPE</b>	<b>ADJUSTMENT RESULTS IN</b>	<b>IMPACT OF ADJUSTMENT ON FUND BALANCE/SOLVENCY ISSUES</b>
1.	Expenditure only	No net change	No change in fund balance.

**LOS ANGELES COUNTY OFFICE OF EDUCATION  
Division of Business Advisory Services**

**ANNUAL DELEGATION OF ADMINISTRATIVE  
AUTHORITY TO PROCESS ROUTINE  
BUDGET REVISIONS, ADJUSTMENTS, AND TRANSFERS**

\_\_\_\_\_ School District

GOVERNING BOARD RESOLUTION NUMBER: \_\_\_\_\_

BOARD ADOPTION DATE: \_\_\_\_\_

The Governing Board of the \_\_\_\_\_ School District authorizes, \_\_\_\_\_, Superintendent, to make such routine budget revisions, adjustments, and transfers as necessary for the payment of District obligations and to effect technical adjustments of the board-adopted budget during the \_\_\_\_\_ fiscal year, in accordance with the provisions of this resolution.

This resolution is adopted for the purpose of expediting the processing of routine budget revisions, adjustments, and transfers, and shall remain in effect for a period of one year, from July 1, \_\_\_\_\_, to June 30, \_\_\_\_\_, and is subject to annual review and renewal by duly adopted resolution of the Governing Board of \_\_\_\_\_ District.

The amount of any individual routine budget revision, adjustment, or transfer shall not exceed \$ \_\_\_\_\_. The total amount of routine budget revisions, adjustments, and transfers at any one time may not exceed \$ \_\_\_\_\_.

This resolution shall be limited to the administrative approval and processing of routine budget revisions, adjustments, and transfers, within or between account objects of expenditures and within or between resources and funds, including the following \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

This resolution shall not permit the administrative processing of non-routine budget revisions, adjustments, and transfers which increase or decrease revenues and other financing sources and uses, along with the corresponding revisions in expenditures; or budget revisions, adjustments, and transfers which reduce or increase the fund balance of any related fund; or transfers between funds; or transactions exceeding \$ \_\_\_\_\_. Such non-routine budget revisions, adjustments, and transfers must continue to be presented to the Governing Board for approval prior to processing and submission to the Los Angeles County Office of Education (County Office) for further review, approval, and processing.

Annual Delegation of Administrative Authority to Process  
Routine Budget Revisions, Adjustments, and Transfers

A summary report of budget revisions, adjustments, and transfers approved and processed by the Superintendent in accordance with this resolution, listed by major objects and funds, transaction numbers, dates, and amounts shall be submitted to the Governing Board for adoption/ratification, not less than three times annually (by October 31, January 31, and June 30) with the District's First Interim, Second Interim, and in conjunction with the annual close of the District's financial records and Unaudited Actuals Reports.

All budget adjustments and transfers must be made in accordance with the provisions of Education Code Sections 42600, 42601, 42602, 42603, and 42610, and processed using the appropriate forms and documentation as provided by the County Office, and in compliance with applicable district guidelines.

This resolution by the Governing Board and written authorization by the persons herein designated may be used by the Los Angeles County Office of Education to permit budget revisions, adjustments, and transfers in accordance with the foregoing guidelines.

ADOPTED by the \_\_\_\_\_ School District Governing Board on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
President, Governing Board

\_\_\_\_\_  
Vice President, Governing Board

\_\_\_\_\_  
Member, Governing Board

\_\_\_\_\_  
Secretary, Governing Board

\_\_\_\_\_  
Superintendent





Division of Business Advisory Services  
9300 Imperial Highway • Downey, CA 90242-2890

Budget Coding Error Correction Summary  
K-12/ROPs/JPs

Submit to Division of School Financial Services

DISTRICT UNIT NUMBER		GL JOURNAL ID NUMBER		CHECK APPROPRIATE BOX	
				<input type="checkbox"/> Unrestricted <input type="checkbox"/> Restricted	
FUND NUMBER		FUND NAME			
DATE OF SUMMARY		NAME OF SCHOOL DISTRICT			

I. Revenues/Other Financing Sources	Object Code	Old Resource Code	New Resource Code	Description
1. Revenue Limit	8011-8099			
2. Federal	8100-8299			
3. State	8300-8599			
4. Local	8600-8799			
5. Interfund Transfers In	8910-8929			
6. Other Sources	8930-8979			
7. Contributions to Restricted Programs	8980-8999			

II. Expenditures/Other Financing Uses	Object Code	Old Resource Code	New Resource Code	Description
1. Certificated Personnel Salaries	1000-1999			
2. Classified Personnel Salaries	2000-2999			
3. Employee Benefits	3000-3999			
4. Books and Supplies	4000-4999			
5. Services, Other Operating Expenses	5000-5999			
6. Capital Outlay	6000-6999			
7. Other Outgo	7100-7299			
8. Direct Support/Indirect Costs	7300-7399			
9. Other Debt Services	7400-7499			
10. Interfund Transfers Out	7610-7629			
11. Other Financing Uses	7630-7699			

DISTRIBUTION: Original to School Financial Services - Accounting Section; Copy to Business Advisory Services; Copy returned to district upon approval.



**LOS ANGELES COUNTY OFFICE OF EDUCATION  
DIVISION OF BUSINESS ADVISORY SERVICES  
Financial Management Services**

**FISCAL MONITORING DISTRICT ASSIGNMENTS FOR FISCAL YEAR 2007-08**

<b>Mike Baker (562) 922-6226</b>		<b>Mike Cirasole (562) 922-6802</b>		<b>Joan Concklin (562) 940-1705</b>	
Acton-Agua Dulce USD		Centinela Valley Union HSD		Alhambra USD	
Azusa USD		East Whittier City SD		Burbank USD	
Baldwin Park USD		El Rancho USD		Compton USD	
Bassett USD		Hawthorne SD		Downey USD	
Bonita USD		Little Lake City SD		Garvey SD	
Charter Oak USD		Los Nietos SD		Lynwood USD	
Claremont USD		Lowell Joint SD		Monrovia USD	
Covina Valley USD		Montebello USD		Norwalk-La Mirada USD	
Duarte USD		San Gabriel USD		Palos Verdes Peninsula USD	
Glendora USD		South Whittier City SD		Paramount USD	
Hacienda-La Puente USD		Whittier City SD		San Marino USD	
Pomona USD		Whittier Union HSD		South Pasadena USD	
Rowland USD				Temple City USD	
Walnut Valley USD					
<b>Melvin Iizuka (562) 940-1704</b>		<b>Teri Stockman (562) 922-6135</b>		<b>Jon London (562) 922-6133</b>	
Bellflower USD		ABC USD		Arcadia USD	
El Monte City SD		Antelope Valley Union HSD		Beverly Hills USD	
El Monte Union HSD		Castaic Union SD		Culver City USD	
El Segundo USD		Eastside Union SD		Glendale USD	
Hermosa Beach City SD		Gorman SD		Inglewood USD	
Las Virgenes USD		Hughes-Elizabeth Lakes SD		La Canada USD	
Long Beach USD		Keppel SD		Lawndale SD	
Manhattan Beach USD		Lancaster SD		Lennox SD	
Mountain View SD		Los Angeles USD		Newhall SD	
Redondo Beach USD		Palmdale SD		Pasadena USD	
Rosemead SD		Saugus Union SD		Santa Monica-Malibu USD	
Torrance USD		Westside Union SD		Sulphur Springs SD	
Valle Lindo SD		William S. Hart Union HSD		Wiseburn SD	
West Covina USD		Wilsona SD			
<b>Mark Fazeli (562) 922-6743</b>					
Antelope Val. Transportation	East San Gabriel Valley ROP	La Puente Valley ROP	PINCO	Pupil Transportation Coop	
San Antonio ROP	Santa Clarita Valley Food Svcs	SCROC	Southeast ROP	Tri-Cities ROP	

Enclosure No. 6 to:  
Informational Bulletin No. 4  
BAS-4-2007-08

## School Financial Services (SFS) Contact List

<b>PeopleSoft No.</b>	<b>District Name</b>	<b>Commercial Claims Contacts</b>	<b>General Ledger Contacts</b>
64212	ABC USD	Daisy Gaston	Gilbert Lopez
20016	Academia Semillas del Pueblo	Joseph Calizar	Gilbert Lopez
20887	Accelerated Elementary Charter	Joseph Calizar	Gilbert Lopez
75309	Acton-Agua Dulce USD	Lily Bagaygay	Perla Nirza
75713	Alhambra Unified School District	Lily Bagaygay	Gilbert Lopez
64253	Antelope Valley CCD	Arthur Yu	Gilbert Lopez
20019	Antelope Valley Desert Montessori Charter	Joseph Calizar	Gilbert Lopez
40147	Antelope Valley Schools Transportation Agency	Daisy Gaston	Gilbert Lopez
64246	Antelope Valley UHSD	Joyce Evangelista	Gilbert Lopez
64261	Arcadia USD	Daisy Gaston	Gilbert Lopez
20008	ASCIP JPA	Daisy Gaston	Gilbert Lopez
64279	Azusa USD	Arthur Yu	Gilbert Lopez
64287	Baldwin Park USD	Lily Bagaygay	Gilbert Lopez
64295	Bassett USD	Joyce Evangelista	Gilbert Lopez
64303	Bellflower USD	Daisy Gaston	Gilbert Lopez
20090	BLP Schools Insurance Authority	Joseph Calizar	Gilbert Lopez
64311	Beverly Hills USD	Daisy Gaston	Gilbert Lopez
64329	Bonita USD	Ella Manning	Gilbert Lopez
64337	Burbank USD	Lily Bagaygay	Gilbert Lopez
20118	California Academy for Liberal Studies	Joseph Calizar	Gilbert Lopez
20121	Camino Nuevo Charter High School	Joseph Calizar	Gilbert Lopez
20120	Camino Nuevo Charter School	Joseph Calizar	Gilbert Lopez
64345	Castaic Union SD	Joyce Evangelista	Gilbert Lopez
20145	Centinela-South Bay SIA	Lily Bagaygay	Gilbert Lopez
64352	Centinela Valley UHSD	Joseph Calizar	Gilbert Lopez
20159	Central City Value School	Joseph Calizar	Gilbert Lopez
64360	Cerritos CCD	Arthur Yu	Gilbert Lopez
64378	Charter Oak USD	Daisy Gaston	Gilbert Lopez
64386	Citrus CCD	Arthur Yu	Gilbert Lopez
64394	Claremont USD	Arthur Yu	Gilbert Lopez
20195	Community Charter Middle School	Joseph Calizar	Gilbert Lopez
64428	Compton CCD	Ella Manning	Elaine Kawahara
73437	Compton USD	Al Castillo	Gilbert Lopez
64436	Covina-Valley USD	Ella Manning	Gilbert Lopez
21659	Crenshaw Arts/Tech Charter	Joseph Calizar	Gilbert Lopez
20228	Culture and Language Academy of Success	Joseph Calizar	Gilbert Lopez
64444	Culver City USD	Lily Bagaygay	Gilbert Lopez
64451	Downey USD	Ella Manning	Gilbert Lopez
20725	Downtown Value School	Joseph Calizar	Elaine Kawahara
64469	Duarte USD	Arthur Yu	Gilbert Lopez
40154	East San Gabriel ROP	Lily Bagaygay	Gilbert Lopez
64485	East Whittier City SD	Arthur Yu	Elaine Kawahara
64477	Eastside Union SD	Joseph Calizar	Elaine Kawahara
64493	El Camino CCD	Joyce Evangelista	Elaine Kawahara
64501	El Monte City SD	Ella Manning	Elaine Kawahara
64519	El Monte UHSD	Joseph Calizar	Elaine Kawahara
64527	El Rancho USD	Ella Manning	Elaine Kawahara
64535	El Segundo USD	Arthur Yu	Elaine Kawahara

Enclosure No. 7 to:  
 Informational Bulletin No. 4  
 BAS-4-2007-08

## School Financial Services (SFS) Contact List

<b>PeopleSoft No.</b>	<b>District Name</b>	<b>Commercial Claims Contacts</b>	<b>General Ledger Contacts</b>
20321	Environmental Charter High School	Joseph Calizar	Elaine Kawahara
20330	Fenton Avenue	Joseph Calizar	Elaine Kawahara
64550	Garvey SD	Arthur Yu	Elaine Kawahara
73486	Glendale CCD	Luz Spanks	Elaine Kawahara
64568	Glendale USD	Joyce Evangelista	Elaine Kawahara
64576	Glendora USD	Joyce Evangelista	Elaine Kawahara
64584	Gorman SD	Lily Bagaygay	Elaine Kawahara
20878	Guidance Charter School	Joseph Calizar	Elaine Kawahara
73445	Hacienda La Puente USD	Al Castillo	Elaine Kawahara
64592	Hawthorne SD	Daisy Gaston	Elaine Kawahara
64600	Hermosa Beach City SD	Joseph Calizar	Elaine Kawahara
64626	Hughes-Elizabeth Lakes Union SD	Joseph Calizar	Elaine Kawahara
64634	Inglewood USD	Joseph Calizar	Elaine Kawahara
20465	Joint Educational Transit	Arthur Yu	Elaine Kawahara
64642	Keppel Union SD	Arthur Yu	Elaine Kawahara
64659	La Canada USD	Joseph Calizar	Elaine Kawahara
10199	LA County Office of Education	Al Castillo	Perla Nirza
40188	La Puente Valley-ROP	Lily Bagaygay	Elaine Kawahara
64667	Lancaster SD	Arthur Yu	Elaine Kawahara
64683	Las Virgenes USD	Luz Spanks	Elaine Kawahara
64691	Lawndale SD	Joyce Evangelista	Bobbi Tanner
64709	Lennox SD	Al Castillo	Bobbi Tanner
20538	Liability and Prop. Prot. - SIRMA	Lily Bagaygay	Elaine Kawahara
20535	Liability JPA-San Gabriel Valley Schools	Joseph Calizar	Elaine Kawahara
96677	Lifeline Education Center	Joseph Calizar	Elaine Kawahara
64717	Little Lake City SD	Joseph Calizar	Elaine Kawahara
73494	Long Beach CCD	Joseph Calizar	Bobbi Tanner
64725	Long Beach USD	Lily Bagaygay	Bobbi Tanner
20552	Long Beach Worker's Comp. Agency	Lily Bagaygay	Elaine Kawahara
64741	Los Angeles CCD	N/A	Bobbi Tanner
64733	Los Angeles USD	Luz Spanks	Bobbi Tanner
64758	Los Nietos SD	Ella Manning	Bobbi Tanner
64766	Lowell Joint SD	Joseph Calizar	Bobbi Tanner
64774	Lynwood USD	Al Castillo	Bobbi Tanner
75333	Manhattan Beach USD	Joyce Evangelista	Bobbi Tanner
20597	MERGE Risk Management- JPA	Ella Manning	Elaine Kawahara
64790	Monrovia USD	Joyce Evangelista	Bobbi Tanner
20615	Montague Charter School	Joseph Calizar	Bobbi Tanner
64808	Montebello USD	Joseph Calizar	Bobbi Tanner
64824	Mount San Antonio CCD	Arthur Yu	Bobbi Tanner
64816	Mountain View SD	Daisy Gaston	Bobbi Tanner
20641	Multicultural Learning Center	Joseph Calizar	Bobbi Tanner
20654	New City Charter School	Joseph Calizar	Bobbi Tanner
64832	Newhall SD	Lily Bagaygay	Bobbi Tanner
64840	Norwalk-La Mirada USD	Ella Manning	Bobbi Tanner
20675	Pacoima Charter School	Joseph Calizar	Bobbi Tanner
95836	Palisades Charter High School	Joseph Calizar	Perla Nirza
64857	Palmdale SD	Lily Bagaygay	Bobbi Tanner

## School Financial Services (SFS) Contact List

<b>PeopleSoft No.</b>	<b>District Name</b>	<b>Commercial Claims Contacts</b>	<b>General Ledger Contacts</b>
64865	Palos Verdes Peninsula USD	Joseph Calizar	Bobbi Tanner
64873	Paramount USD	Daisy Gaston	Bobbi Tanner
40683	Partners in Nutrition Cooperative	Joyce Evangelista	Elaine Kawahara
64899	Pasadena Area CCD	Joyce Evangelista	Bobbi Tanner
64881	Pasadena USD	Daisy Gaston	Bobbi Tanner
64907	Pomona USD	Al Castillo	Bobbi Tanner
40139	Pupil Transportation Cooperative	Joseph Calizar	Bobbi Tanner
75341	Redondo Beach USD	Arthur Yu	Bobbi Tanner
20742	Regional Energy Management Coalition	Al Castillo	Bobbi Tanner
64923	Rio Hondo CCD	Arthur Yu	Bobbi Tanner
64931	Rosemead SD	Arthur Yu	Bobbi Tanner
73452	Rowland USD	Arthur Yu	Perla Nirza
40691	San Antonio ROP	Daisy Gaston	Bobbi Tanner
75291	San Gabriel USD	Arthur Yu	Perla Nirza
20845	San Gabriel Valley SIA	Daisy Gaston	Perla Nirza
64964	San Marino USD	Arthur Yu	Perla Nirza
64972	Santa Clarita CC	Joe Calizar	Perla Nirza
40709	Santa Clarita Valley School Food Service Agency	Lily Bagaygay	Bobbi Tanner
20804	Santa Monica Blvd. Community Charter School	Joseph Calizar	Perla Nirza
73502	Santa Monica CCD	Arthur Yu	Perla Nirza
64980	Santa Monica-Malibu USD	Joseph Calizar	Perla Nirza
64998	Saugus Union SD	Daisy Gaston	Perla Nirza
20867	Self Insurance Risk Management Authority	Arthur Yu	Perla Nirza
13995	SFS_ Legal Claims	Arthur Yu	Ofelia Fernandez
20825	SIRMA III for Employee Benefits	Arthur Yu	Bobbi Tanner
20820	SLIM-JPA	Lily Bagaygay	Bobbi Tanner
20833	Soledad Enrichment Action Charter	Joseph Calizar	Perla Nirza
65029	South Pasadena USD	Lily Bagaygay	Perla Nirza
65037	South Whittier SD	Daisy Gaston	Perla Nirza
40170	Southeast ROP	Daisy Gaston	Perla Nirza
20864	Southern California CC- SFIA	Daisy Gaston	Bobbi Tanner
40196	Southern California-ROC	Ella Manning	Perla Nirza
65045	Sulphur Springs Union SD	Daisy Gaston	Perla Nirza
65052	Temple City USD	Lily Bagaygay	Perla Nirza
20885	The Accelerated School	Joseph Calizar	Gilbert Lopez
65060	Torrance USD	Al Castillo	Perla Nirza
40162	Tri-Cities ROP	Joseph Calizar	Perla Nirza
65078	Valle Lindo USD	Joseph Calizar	Perla Nirza
20105	Valley Insurance Programs- JPA	Daisy Gaston	Gilbert Lopez
20913	Vaughn Next Century Learning Center	Joseph Calizar	Perla Nirza
20886	Wallis Annenberge High School		Perla Nirza
73460	Walnut Valley USD	Arthur Yu	Perla Nirza
20925	Watts Learning Center	Joseph Calizar	Perla Nirza
65094	West Covina USD	Ella Manning	Perla Nirza
20931	West San Gabriel Benefits - JPA	Ella Manning	Perla Nirza
20932	West San Gabriel Liab./Prop. SIA	Ella Manning	Perla Nirza
20935	West San Gabriel Valley -SIA	Ella Manning	Perla Nirza
65102	Westside Union SD	Joseph Calizar	Perla Nirza

## School Financial Services (SFS) Contact List

PeopleSoft No.	District Name	Commercial Claims Contacts	General Ledger Contacts
20942	Whittier Area Liability/Property SIA	Joseph Calizar	Perla Nirza
20945	Whittier Area SIA	Joseph Calizar	Perla Nirza
65110	Whittier City SD	Ella Manning	Perla Nirza
65128	Whittier UHSD	Daisy Gaston	Perla Nirza
65136	William S. Hart USD	Joseph Calizar	Perla Nirza
65151	Wilsona SD	Ella Manning	Perla Nirza
65169	Wiseburn SD	Daisy Gaston	Perla Nirza

<b><u>Commercial Claim Staff</u></b>	<b><u>Phone Numbers</u></b>
Luz Spanks	(562) 922-6454
Joseph Calizar	(562) 922-6870
Al Castillo	(562) 922-6432
Daisy Gaston	(562) 922-6444
Ella Manning	(562) 922-6620
Joyce Evangelista	(562) 922-6834
Lily Bagaygay	(562) 922-6610
Arthur Yu	(562) 922-6611

<b><u>General Ledger Staff</u></b>	<b><u>Phone Numbers</u></b>
Ming Chien	(562) 922-6849
Elaine Kawahara	(562) 922-6631
Gilbert Lopez	(562) 922-6829
Perla Nirza	(562) 922-6633
Bert Rodriguez	(562) 922-6680
Bobbi Tanner	(562) 922-6826