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 that increase or decrease revenues and other financing sources and uses, along with the corresponding revisions in expenditures; or budget revisions, adjustments, and transfers that 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