Hacienda La Puente Unified School District Level 2 Flowchart  
Business Services  
Annie Thuy Tien Bui, Associate Superintendent

### 1.0 Developmental Chart of Accounts

1.01A  
Director of Finance Identifies New Chartfields (e.g., Grant Award, School Services of California, LACOE Workshops, Local Grants and CDE) During the Budget Development Process or Throughout the Fiscal Year

1.02  
Financial Analyst, Budget Supervisor, and/or Accounting Supervisor Enters New Chartfields into BOSS/PSFS; New Chartfields Must be Entered Prior to Budget Upload

### 2.0 Chargeback/Allocations (e.g., Direct/Indirect Charges)

2.01A  
Monthly Direct Charges (e.g., Food Service, Transportation, Technology, and Postage/Mailing Charges)

2.01B  
Annual General Fund Contribution and Monthly Indirect Costs

2.02  
Accounting Supervisor Reviews and Approves Journal Entry Requests in BOSS; For Categorical Related Journal Entry Requests, Program Administrator Approval is Also Required

2.03A  
Extract Journal Data from BOSS and Upload to PSFS via RAD

2.03B  
At Year End, Accounting Staff Prepares Manual Journal Entries (Direct Input or Upload) to in PSFS

2.04  
SFS Approvals Required for Certain Journals

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**Symbols**

- PSFS
- Form
- Decision Box
- Potential Improvement Opportunity
- Off Page Connector
- On Page Connector
- Straight Connector
- Bendable Connector
4.0 Interim Reporting
(Including Cash Flow Statement)

3.0 Journal Entry
(Regular and Adjustment Journals)

3.01A Monthly Food Services Accounts Receivable Entry, Year End Accrual
Finance Dept.

3.01B Health and Welfare Expense
Finance Dept.

3.01C Error Correction Journal Entries, Accounts Receivable and Payable Accruals Journal Entries
Finance Dept.

3.01D County Revenue Receivable/Expense Correction Journal (e.g., Categorical Related)
Finance Dept.

3.02 Accounting Supervisor Reviews and Approves Journal Entry Requests in BOSS; For Categorical Related Journal Entry Requests, Program Administrator Approval is Also Required
Finance Dept.

3.03A Extract Journal Data from BOSS and Upload to PSFS via RAD
Finance Dept.

3.03B At Year End, Accounting Staff Prepares Manual Journal Entries (Direct Input or Upload) to in PSFS
Finance Dept.

3.03C At Year End, Accounting Staff Prepares Manual Journal Entries (Direct Input or Upload) to in PSFS
Finance Dept.

3.04 SFS Approvals Required for Certain Journals
Finance and SFS

3.05 District/SACS Cash Flow Reports
District/SACS

3.06A Monthly Food Services Accounts Receivable Entry, Year End Accrual
Finance Dept.

3.06B Health and Welfare Expense
Finance Dept.

3.06C Error Correction Journal Entries, Accounts Receivable and Payable Accruals Journal Entries
Finance Dept.

3.06D County Revenue Receivable/Expense Correction Journal (e.g., Categorical Related)
Finance Dept.

4.01 District Creates Daily Custom Cash Flow Statement and Transfer the Amounts to the SACS Cash Flow Template (Current Year + 1 Year)
Finance Dept.

4.02 Director of Fiscal Services Reviews Daily and Approves SACS Cash Flow Statement Monthly with Future Projection
Finance Dept.

4.03 Submit Approved SACS Cash Flow Statement to LACOE During Budget Development, First Interim, Second Interim, and Third Interim (for Negative or Qualified Budget Certification by BAS)
Finance Dept.

4.04 For HLPUSD Only, Cash Flow Statement is Also Included in the Adopted Budget for Board of Education Presentation
Finance Dept.

4.05 BAS Reviews and Works with District Until Final Approval on SACS Cash Flow Statement is Granted
BAS

Symbols
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5.0 Reconciliation (Payroll Liability and Bank Statement)

5.01 Monthly Accounts Payable, Accounts Receivable, Donations, Bank Statement, and Payroll Liability (e.g. Fund 76, by Warrant Issued Dates and/or Pay Cycle) Reconciliations

Fiscal Services

5.02 Accounting Supervisor and/or Budget Supervisor (for Fund 76) Reviews and Approves Reconciliations

Fiscal Services

5.03 Accounting Supervisor Reviews and Approves Journal Entry Requests in BOSS if Necessary for Correction; For Categorical Related Journal Entry Requests, Program Administrator Approval is Also Required

Fiscal Services

5.04A Extract Journal Data from BOSS and Upload to PSFS via RAD

Fiscal Services

5.04B At Year End, Accounting Staff Prepares Manual Journal Entries (Direct Input or Upload) to PSFS

Fiscal Services

5.05 SFS Approvals Required for Certain Journals

Fiscal Services and SFS

Symbols

PSFS
Form
DAM
BOSS
Off Page Connector
On Page Connector
Decision Box
Potential Improvement Opportunity
Straight Connector
Bendable Connector