

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

Azusa Unified School District

THE BOARD OF EDUCATION RESOLUTION NUMBER: #23-24:33

ADOPTION DATE: June 13, 2024

The Board of Education of the Azusa Unified School District authorizes Latasha D. Jamal, Assistant Superintendent of Business Services, 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 2024-2025 fiscal year, in accordance with the provisions of this resolution.

The 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, 2024, to June 30, 2025, and is subject to annual review and renewal by duly adopted resolution of the Board of Education of Azusa Unified School District.

The amount of any individual routine budget revision, adjustment, or transfer shall not exceed \$20,000,000. The total amount of routine budget revisions, adjustments, and transfers at any one time may not exceed \$50,000,000.

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:

Budget Adjustments/Transfer/Revision – All Funds – All Resources- Revenue Budget changes that either increase, decrease or have no effect on fund balance are approved.

Budget Adjustments/Transfer/Revision – All Funds – All Resources- Expenditure Budget changes that either increase, decrease or have no effect on fund balance are approved.

Budget Adjustments/Transfer/Revision – All Funds – All Resources – Changes to components, restrictions, and assignments of ending fund balance which increases, decreases or has no effect on fund balance are approved.

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 Not Applicable – all non-routine budget revisions, adjustments, and transfers that increase or decrease revenues and other financing sources and uses, along with revisions in expenditures or budget revisions, adjustments, and transfers that reduce or increase the fund balance of any related fund, or transfers between funds are approved. Such non-routine budget revisions, adjustments, and transfers must continue to be presented to the Board of Education for approval prior to processing and submission to the Los Angeles County Office of Education (County Office) for further review, approval, and processing.

A summary report of budget revisions, adjustments, and transfers approved and processed by the Assistant Superintendent of Business Services in accordance with this resolution, listed by major objects and fund, transaction numbers, dates, and amounts shall be submitted to the Board of Education 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 Board of Education ten authorization by the persons herein designated may be used by the County Office to permit budget revisions, adjustments, and transfers in accordance with the foregoing guidelines.

ADOPTED by the Azusa Unified School District Board of Education on this 13th day of June 2024.

President, Board of Education

Vice President, Board of Education

Clerk, Board of Education

Member, Board of Education

Member, Board of Education

Superintendent
