



## **William S. Hart Union High School District**

### **Resolution No. 21/22-40**

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

**WHEREAS**, the Governing Board of the William S. Hart Union High School District authorizes the Superintendent or designee to provide for the processing of 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 2022/23 fiscal year, in accordance with the provisions of this resolution.

**WHEREAS**, 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, 2022, to June 30, 2023, and is subject to annual review and renewal by a duly adopted resolution of the Governing Board of the William S. Hart Union High School District.

**WHEREAS**, 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.

**WHEREAS**, 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. Such non-routine budget revisions, adjustments, and transfers shall continue to be presented to the Governing Board for approval prior to processing and submission to the Los Angeles County Office of Education for further review, approval, and processing.

**WHEREAS**, 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 resources, transaction numbers, dates, and amounts shall be submitted to the Governing Board for adoption and ratification, not less than three times with the District's First Interim Financial Report, the Second Interim Financial Report, and in conjunction with the annual close of the District's financial records in the Unaudited Actuals Report.

**WHEREAS,** all budget adjustments and transfers shall be made in accordance with the provisions of California Education Code Sections 42600, 42601, 42602, 42603, and 42610, and processed using the appropriate forms and documentation as provided by the Los Angeles County Office of Education, and in compliance with applicable District guidelines.

**NOW, THEREFORE, BE IT RESOLVED,** that 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:

**APPROVED, ADOPTED, AND SIGNED** on May 4<sup>th</sup>, 2022

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Joseph Messina  
President of the Governing Board of the  
William S. Hart Union High School District

By: \_\_\_\_\_  
Robert Jensen  
Clerk of the Governing Board of the  
William S. Hart Union High School District