

Business and Noninstructional Operations

TRANSFER OF FUNDS

The Governing Board recognizes its responsibility to monitor the district's fiscal practices to ensure accountability regarding the expenditure of public funds and compliance with legal requirements.

The Board may transfer funds during or at the end of the fiscal year in accordance with law as necessary to meet district needs or to permit the payment of district obligations. (Education Code 16095, 17582-17592, 42600-42603, 42605, 42841-42843, 52616.4)

- (cf. 3100 - Budget)
- (cf. 3400 - Management of District Assets/Accounts)
- (cf. 0420 - School Plans/Site Councils)
- (cf. 0420.1 - School-Based Program Coordination)
- (cf. 0440 - District Technology Plan)
- (cf. 0520.1 - High Priority Schools Grant Program)
- (cf. 1312.4 - Williams Uniform Complaint Procedures)
- (cf. 3111 - Deferred Maintenance Funds)
- (cf. 3530 - Risk Management/Insurance)
- (cf. 4111 - Recruitment and Selection)
- (cf. 4112.2 - Certification)
- (cf. 4112.21 - Interns)
- (cf. 4113 - Assignment)
- (cf. 4131 - Staff Development)
- (cf. 4131.1 - Beginning Teacher Support/Induction)
- (cf. 4138 - Mentor Teachers)
- (cf. 4139 - Peer Assistance and Review)
- (cf. 4231 - Staff Development)
- (cf. 4331 - Staff Development)
- (cf. 5123 - Promotion/Acceleration/Retention)
- (cf. 5136 - Gangs)
- (cf. 5141.32 - Health Screening for School Entry)
- (cf. 5144.1 - Suspension and Expulsion/Due Process)
- (cf. 5145.6 - Parental Notifications)
- (cf. 5146 - Married/Pregnant/Parenting Students)
- (cf. 5147 - Dropout Prevention)
- (cf. 5148.1 - Childcare Services for Parenting Students)
- (cf. 5149 - At-Risk Students)
- (cf. 6111 - School Calendar)
- (cf. 6141.5 - Advanced Placement)
- (cf. 6142.6 - Visual and Performing Arts Education)
- (cf. 6142.91 - Reading/Language Arts Instruction)
- (cf. 6146.1 - High School Graduation Requirements)
- (cf. 6151 - Class Size)
- (cf. 6161.1 - Selection and Evaluation of Instructional Materials)
- (cf. 6162.52 - High School Exit Examination)

TRANSFER OF FUNDS (continued)

- (cf. 6163.1 - Library Media Centers)
- (cf. 6164.2 - Guidance/Counseling Services)
- (cf. 6172 - Gifted and Talented Student Program)
- (cf. 6176 - Weekend/Saturday Classes)
- (cf. 6177 - Summer School)
- (cf. 6178 - Career Technical Education)
- (cf. 6178.2 - Regional Occupational Center/Program)
- (cf. 6179 - Supplemental Instruction)(*cf. 6184 - Continuation Education*)
- (cf. 6185 - Community Day School)
- (cf. 6200 - Adult Education)
- (cf. 9323.2 - Actions by the Board)

Legal Reference:

EDUCATION CODE

- 78 Definition governing board
- 5200 Districts governed by boards of education
- 16095 Transfer of district funds to district state school building fund
- 17582 Deferred maintenance fund; establishment; purpose
- 17583 Deferred maintenance fund; transfer
- 17584 Budgeting certification deferred maintenance fund; apportionment
- 17585 Applications for deferred maintenance funding
- 41301 Section A state school fund allocation schedule
- 42125 Designated and unappropriated fund balances
- 42600 District budget limitation on expenditure
- 42601 Transfers between funds to permit payment of obligations at close of year
- 42603 Transfer of monies held in any fund or account to another fund; repayment
- 42605 Tier 3 categorical flexibility
- 42840-42843 Special reserve fund
- 52616.4 Expenditures from adult education fund

Management Resources:

CSBA PUBLICATIONS

Flexibility Provisions in the 2008 and 2009 State Budget: Policy Considerations for Governance Teams, Budget Advisory, March 2009

CALIFORNIA DEPARTMENT OF EDUCATION CORRESPONDENCE

Fiscal Issues Relating to Budget Reductions and Flexibility Provisions, April 2009

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

3/11/92

4/14/93

10/09