

**CLASSIFICATION: Business and Noninstructional
Operations****ADOPTED: 9/13/95
REVISED:
REVIEWED: 3/9/16****SUBJECT: Transfer of Funds between Categories****PAGE: 1 of 1**

Transfers may be made from the designated fund balance or the unappropriated fund balance to any expenditure classification at any time by the County Board of Education on adoption of a budget revision by a majority vote of the members of the County Board of Education. Transfers may be made at any time between expenditure classifications by a vote of the County Board of Education approving a budget revision.

At the close of the fiscal year, the County Superintendent of Schools may, with the approval of the County Board of Education, make transfers between the designated fund balance or the unappropriated fund balance and any expenditure classification(s), or balance any expenditure classification(s) of the budget as are necessary to permit the payment of obligations of the County Superintendent of Schools.

Temporary Transfer between Funds

The County Superintendent of Schools may, with the approval of the County Board of Education, authorize moneys held in any fund to be temporarily transferred from one or more funds to another fund for the use in the payment of obligations, with limitations as set by Education Code section 42603.

Board Policy No.: 3102

**Legal Reference: Education Code
1621, 42601, 42603**