

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.

(cf. 3100 - Budget)

(cf. 3400 - Management of District Assets/Accounts)

(cf. 3460 – Financial Reports and Accountability)

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)

Tier 3 Categorical Flexibility

The Board has determined that it is in the best interest of the district to utilize the flexibility authorized for the use of categorical program funds under Education Code 42605. Funds received by the district for any program identified by law as Tier 3 categorical program may be expended for any educational purpose.

(cf. 2210 – Administrative Discretion Regarding Board Policy)

Before expending any Tier 3 categorical program funds for another educational purpose, the Board shall hold a public hearing to take testimony from the public, to discuss, and approve or disapprove the proposed use of the funding, and to make explicit for each of the categorical programs the purposes for which the funds will be used. (Education Code 42605)

Any such public hearing shall be held prior to and independent of the Board's regular budget-adoption meeting. Whenever the proposed use of the funding will result in the elimination of a program, the notice of the public hearing shall identify the program to be eliminated. (Education Code 42605)

During the hearing, the Board shall consider the district's goals for student learning and determine funding priorities and program focus. The Board may also discuss Statutory constraints, available resources, and whether program modifications might improve educational outcomes.

The Superintendent or designee shall regularly report to the Board regarding how the district is exercising the flexibility and whether the desired results are being achieved. He/she shall also complete any necessary reports required by the California Department of Education.

TRANSFER OF FUNDS (Continued)

- (cf. 0420 – School Plans/Site Councils)*
- (cf. 0420.1 – School Based Program Coordination)*
- (cf. 0440 – District Technology Plan)*
- (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. 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)*
- (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

TRANSFER OF FUNDS (Continued)

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>

Policy
Adopted: February 11, 2010
Revised: February 16, 2012

VACAVILLE UNIFIED SCHOOL DISTRICT
Vacaville, California