

Year-End Appropriation Transfers

The _____ County Superintendent of Schools, with the consent of the governing board of individual school districts, may identify and make year-end budget transfers for districts that, during the preceding school year, had an average daily attendance less than the level specified in subdivision (a) of Section 41301.

ELEMENTARY	Less than 901 Units of Average Daily Attendance
HIGH SCHOOL	Less than 301 Units of Average Daily Attendance
UNIFIED	Less than 1501 Units of Average Daily Attendance

These budget transfers will cover overdrawn accounts so payment of obligations can occur. Districts affected by E.C. Section 41301 which elect to have the _____ County Superintendent of Schools process the year-end transfers, must submit a board resolution to Business Advisory Services no later than Friday, July X, 20XX. The resolution should request the county office to identify and process transfers between funds to permit payment of obligations at the close of the fiscal year pursuant to E.C. Section 42601. A sample resolution is attached for your convenience.

If you have any questions, please do not hesitate to contact Business Advisory Services.

RESOLUTION

BE IT RESOLVED by the Governing Board of the _____ School District that the _____ County Superintendent of Schools is hereby authorized to make transfers within the expenditure budget as needed to permit the payment of obligations at the close of the 20XX-XX fiscal year in accordance with Section 42601 of the Education Code.

PASSED AND ADOPTED this _____ day of _____, 20XX by the Governing Board of the _____ School District of _____ County, California, by the following vote:

AYES:

NOES:

ABSENT:

State of California)

County of _____)

I, _____, Clerk of the Governing Board of the _____ School District of _____ County, do hereby certify that the foregoing is a full, true, and correct copy of a resolution adopted by the said board at a _____ meeting at the time and by the vote stated which resolution is on file in the office of the said board.

Clerk

Please return NO LATER THAN FRIDAY, JULY X, 20XX to:
Business Advisory Services
_____ County Office of Education
Attention: _____