

**RESOLUTION NO. 15-16-44**  
of the  
**BOARD OF EDUCATION**  
of the  
**IRVINE UNIFIED SCHOOL DISTRICT**

**RESOLUTION TO ESTABLISH TEMPORARY INTERFUND TRANSFERS  
OF SPECIAL OR RESTRICTED FUNDS**

WHEREAS, the governing board of any school district may direct that funds held in any fund or account may be temporarily transferred to another fund or account of the district for payment of obligations as authorized by Education Code Section 42603; and

WHEREAS, the transfer shall be accounted for as temporary borrowing between funds or accounts and shall not be available for appropriation or be considered income to the borrowing fund or account; and

WHEREAS, amounts transferred shall be repaid either in the same fiscal year, or in the following fiscal year if the transfer takes place within the final 120 calendar days of a fiscal year;

NOW THEREFORE, BE IT RESOLVED that the Board of Education of the Irvine Unified School District, in accordance with the provisions of Education Code Section 42603 adopts the following authorization for fiscal year **2016-2017** to temporarily transfer funds between the following funds provided that all transfers are approved by the Assistant Superintendent, Business Services or his/her designee:

General Fund – Fund 01  
Adult Education Fund – Fund 11  
Child Development Fund – Fund 12  
Cafeteria Fund – Fund 13  
Deferred Maintenance Fund – Fund 14  
Capital Facilities Fund – Fund 25  
County School Facilities Fund – Fund 35  
Special Reserve Fund – Capital Projects – Fund 40  
Capital Project Fund for Blended Component Units – Fund 49  
Debt Service Fund for Blended Component Units – Fund 52  
Self Insurance Fund – Fund 67

PASSED AND ADOPTED this 28<sup>th</sup> day of June, 2016 by the following vote:

AYES:

NOES:

ABSENT:

---

---

Clerk of the Board of Education  
Irvine Unified School District