

January 29, 2026

Bulletin No. 26-019

TO: **Chief Business Officials & Fiscal Directors (K-12 and ROPs)
San Bernardino County School Districts**

SUBJECT: **Transfers of Appropriations for 2026-27**

Education Code Sections 42600-42602 and 42610 require school districts to file budget transfer resolutions with the County Superintendent of Schools and County Auditor. To meet this requirement, we ask districts whose governing boards approve a blanket budget transfer resolution at the beginning of each fiscal year to provide us a copy of that board-approved resolution. Districts that take monthly budget adjustment reports to their boards as a resolution, consent, or action item should also provide us copies of those actions monthly, to meet this requirement.

Attached is a sample *Transfers of Appropriations Resolution* form for your use. Similar forms will be accepted as long as the applicable Education Code Sections are identified.

If you have any questions regarding this process, please contact your Business Services Advisor or me at (909) 386-9676.

Sincerely,

Ted Alejandre
County Superintendent of Schools

Signed
Thomas G. Cassida, Jr.
Director, Business Advisory Services

TGC:ms

Attachment: Transfer of Appropriations Resolution Template

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