Fleet Renewal (Fund Source 1320) requires a letter of explanation signed by Superintendent and CSFO.

Flexibility shall not be exercised on funds allocated for the following:

- Salaries and Fringe Benefits
- PSF Capital Outlay dedicated to a specific capital outlay project or debt service
- Fleet Renewal Allocations – Fund Sources 2255, 2256
- State funds allocated for the following programs:
  - HIPPY
  - Career Tech Extended Contracts
  - Advanced Placement
  - Career Tech O & M
  - Alabama Reading Initiative (Separate Approval required by State Superintendent)
  - National Board Certification of Teachers
  - Library Enhancement – Fund Source 1223