

**72-6428. Transfers from general fund authorized; conditions; limitations.** (a) Any lawful transfer of moneys from the general fund of a district to any other fund shall be an operating expense in the year the transfer is made. The board of any district may transfer moneys from the general fund to any categorical fund of the district in any school year. The board of any district may transfer moneys from the general fund to any program weighted fund of the district, subject to the following conditions:

(1) No board shall transfer moneys in any amount from the general fund to a program weighted fund prior to maturation of the obligation of the fund necessitating the transfer.

(2) The board may transfer moneys in an amount not to exceed the amount of the obligation of the program weighted fund necessitating the transfer.

(b) The board of any district may transfer moneys from the general fund to the contingency reserve fund of the district, subject to the limitations imposed upon the amount authorized to be maintained in the contingency reserve fund under K.S.A. 72-6426, and amendments thereto.

(c) The board of any district may transfer moneys from the general fund to the capital outlay fund of the district.

(d) The board of any district may transfer moneys from the general fund to the special reserve fund.

(e) The board of any district may transfer moneys from the general fund to the special liability expense fund.

(f) The board of any district may transfer moneys from the general fund to the textbook and student materials revolving fund.

**History:** L. 1992, ch. 280, § 24; L. 2003, ch. 116, § 10; July 1.