

2016 Kansas Statutes

72-6478. Transfers to and from general fund and other funds authorized; limitations. (a) Except for the bond and interest fund, the board of any school district may transfer moneys from the general fund to any other fund of the school district in any school year. Except for the bond and interest fund, special education fund and special retirement contributions fund, the board of any school district may transfer moneys from any fund of the school district to the general fund of the school district.

(b) The board of any school district may transfer moneys from any other fund to the special education fund or special retirement contributions fund of the school district, but no transfers shall be authorized from the bond and interest fund, special education fund or special retirement contributions fund. Moneys in the bond and interest fund, special education fund and special retirement contributions fund shall only be expended for such purposes as permitted by law.

(c) The aggregate amount of money transferred pursuant to this section from the capital outlay fund of a school district to the general fund of the school district, or to any other fund of the school district for any school year shall not exceed the aggregate amount of money held in the capital outlay fund that is not directly attributable to any tax levied under the authority of K.S.A. 72-8801, and amendments thereto.

(d) The provisions of this section shall be effective from and after July 1, 2015, through June 30, 2017.

History: L. 2015, ch. 4, § 19; Apr. 2.