

2023 Kansas Statutes

72-5167. Same; transfers from general fund; limitations. (a) Any lawful transfer of moneys from the general fund of a school district to any other fund shall be an operating expense in the year the transfer is made. The board of education of a school district may transfer moneys from the general fund to any categorical fund of the school district in any school year.

(b) The board may transfer moneys from the general fund to the contingency reserve fund of the school district, subject to any limitations imposed upon the amount authorized to be maintained in the contingency reserve fund.

(c) The board may transfer moneys from the general fund to the:

- (1) Capital outlay fund;
- (2) special reserve fund;
- (3) special liability expense fund; and
- (4) textbook and student materials revolving fund.

(d) In each school year, the board may transfer to its general fund from any fund to which transfers from the general fund are authorized an amount not to exceed an amount equal to the amount transferred from the general fund to any such fund in the same school year.

History: L. 2017, ch. 95, § 39; July 1.