

When the necessity for a fund has ceased to exist, the balance may be transferred to another fund or account by board resolution. School district monies received without a designated purpose may be transferred in this manner. School district monies received for a specific purpose or upon public vote may only be transferred by board resolution when the purpose for which the monies were received has been completed. Voter approval is required to transfer monies to the general fund from the capital projects fund and debt service fund.

It is the responsibility of the board secretary and/or treasurer and/or the superintendent to make recommendations to the board regarding transfers and to provide documentation justifying the transfer.

Date of Adoption: 2/24/14

Reviewed: 9/25/19

Revised: