

# Budget Fund Transfers

2021-2022



## *Transfers that **MUST** be made..*

1. Special education state aid payment *is deposited into* general fund (Code 06) and *transferred to* special education fund (Code 30).
2. A calculated percentage of a district's total adjusted (weighted) enrollment attributable to at-risk and bilingual weightings **MUST** be transferred from supplemental general fund (LOB) to at-risk K-12 and bilingual funds. [K.S.A.72-5143](#)
  - a. At-Risk (K-12)  
The amount that is proportional to that amount of such school district's total foundation aid attributable to the at-risk weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the at-risk K-12 fund of such school district.
  - b. Bilingual  
The amount that is proportional to that amount of such school district's total foundation aid attributable to the bilingual weighting as compared to such district's total foundation aid shall be transferred from the supplemental general fund to the bilingual education fund of such school district.
3. The portion of state foundation aid attributable to the at-risk student weighting AND high-density at-risk student weighting, if any, shall be transferred from the general fund (Code 06) to the at-risk K-12 fund (Code 13) of such school district. [2021 House Bill 2134](#) amends [K.S.A.72-5153](#).

### *Transfers **MAY** be made from General Fund (Code 06) to:*

1. Any categorical fund
2. Contingency Reserve Fund (Code 53)
3. Capital Outlay Fund (Code 16)
4. Special Reserve Fund (Code 47)
5. Special Liability Fund (Code 42)
6. Textbook and Student Materials Revolving Fund (Code 55)

### *Transfers **MUST NOT** be made from these three funds:*

1. Bond and Interest Fund (Code 62)
2. Special Education Fund (Code 30)
3. KPERS Special Retirement Contributions Fund (Code 51)

For more information, contact:

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P:budget/2022workshop/transfers (budget fund)

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