

331.432 Interfund transfers.

1. It is unlawful to make permanent transfers of money between the general fund and the rural services fund.

2. Moneys credited to the secondary road fund for the construction and maintenance of secondary roads shall not be transferred.

3. Except as authorized in [section 331.477](#), transfers of moneys between the county mental health, mental retardation, and developmental disabilities services fund and any other fund are prohibited.

4. Other transfers, including transfers from the debt service fund made in accordance with [section 331.430](#), and transfers from the general or rural services fund to the secondary road fund in accordance with [section 331.429, subsection 1](#), paragraphs “a” and “b”, are not effective until authorized by resolution of the board.

5. The transfer of inactive funds is subject to [section 24.21](#).

83 Acts, ch 123, §16, 209; 98 Acts, ch 1213, §1, 2

Transfers of funds from other funds by county or utilization of nonreversion authority permitted during 2007 fiscal year for decategorization project funding; report; 2007 Acts, ch 218, §96