

**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. *a.* Except as authorized in [section 331.477](#), transfers of moneys between the county services fund created pursuant to [section 331.424A](#) and any other fund are prohibited. This paragraph does not apply to appropriations made or the value of in-kind care and treatment provided pursuant to [section 347.7, subsection 1](#), paragraph “c”, Code 2021, or to transfers from a county public hospital fund under [section 347.7](#). This paragraph is repealed July 1, 2022.

*b.* Payments or transfers of moneys from any fund of the county to a mental health and disability services region’s combined account under [section 331.391](#) are prohibited. This paragraph applies to fiscal years beginning on or after July 1, 2022, but does not apply to transfers from a county public hospital fund under [section 347.7](#) for the fiscal year beginning July 1, 2022, or the fiscal year beginning July 1, 2023.

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; 2012 Acts, ch 1019, §115; 2012 Acts, ch 1120, §133, 139; 2017 Acts, ch 109, §10, 20, 21; 2021 Acts, ch 177, §100, 108](#)

Referred to in [§331.424A](#)

2017 amendment to subsection 3 takes effect May 5, 2017, and applies to fiscal years beginning on or after July 1, 2017; [2017 Acts, ch 109, §20, 21](#)

Subsection 3 amended