

D-4 LINE ITEM TRANSFER AUTHORITY

If the amount appropriated by the Board of School Trustees in one or more major budget classifications is found to be insufficient and it is determined that there will be excess appropriation in other expenditure accounts, a portion or all of the excess may be transferred to the account with insufficient appropriation; provided that a resolution of the Board is adopted and recorded in the minutes of the meeting. An appropriation may be transferred from one program to another program without obtaining an additional appropriation if one follow(s) the procedures outlined by the Indiana Attorney General.

All transfers of appropriations must be reported to and approved by the Board of School Trustees.

LEGAL REFERENCE: IC 6-1.1-18-6
Official Opinion No. 11, Attorney General, June 28, 1976

SOURCE: Plainfield Community School Corporation
Plainfield, IN

ADOPTED: 06/12/79

REVISED: 10/26/89, 11/12/96, 07/06/04