



Budget Fund Transfers

2017-18

Transfers that MUST be made

- Special Education State Aid ***from*** General Fund (Code 06) ***to*** Special Education Fund (Code 30)

Transfers that MAY be made

- ***From*** General Fund (Code 06) ***to***:
 - Any categorical fund
 - Contingency Reserve Fund (Code 53)
 - Capital Outlay Fund (Code 16)
 - Special Reserve Fund (Code 47)
 - Special Liability Fund (Code 42)
 - Textbook and Student Materials Revolving Fund (Code 55)
- Transfers may be made ***to*** the General Fund (Code 06) ***from*** any fund to which transfers from the General Fund are authorized in an amount **not to exceed** the amount transferred from the General Fund.

Transfers that MUST NOT be made

- **No transfers** may be made ***from*** the following three funds:
 - Bond and Interest Fund (Code 62)
 - Special Education Fund (Code 30)
 - KPERS Special Retirement Contributions Fund (Code 51)



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