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. (Reduced transfer out of General Fund rather than transferring back.)

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)