## FUND TRANSFERS & INTER-FUND LOANS

## Fund Transfers

After publication of notice, the Board of Trustees may, by resolution, transfer any unencumbered or unexpended appropriation balance or part thereof from the general fund to the Special Reserve Fund in accordance with W.S. 21-13-504. Funds may also be transferred to the food service program.

## Inter-fund Loans

Inter-fund loans should be limited and the accounting for such loans must follow the regulations of the Wyoming State Department of Education and Wyoming Statute. These inter-fund loans shall be approved by the Board.

W.S. 16-4-112

W.S. 16-4-117

W.S. 21-13-504 Special Reserve Fund

First Reading: 11-3-25 Second Reading: 12-8-25