File: DIB-E

## **Types of Funds**

Below is a listing of types of funds authorized for local school districts. Each fund is a separate entity and must maintain its own financial integrity without permanent assistance from another fund. Not all of the funds are necessarily active in any given year.

General Fund
Depreciation Reserve Fund
Special Revenue Fund
Trust Funds
Bonds and Interest Fund
Special Building Fund
Capital Construction Fund
Food Service Fund
Student Activities Fund
Debt Service Fund
Capital Projects Fund
Major Maintenance

Current 1980

Revised: March 11, 2008

LEGAL REFS.: Wyoming Education Policies Manual, code DB

Sweetwater County School District No. 2, Green River, Wyoming 8/29/2008