

### **Transfer of Inactive Funds**

When the necessity for maintaining any fund has ceased to exist and a balance remains in said fund, the Board of Education, shall so declare by resolution such balance shall be transferred to the fund or funds designated by the Board as authorized by the Code of Iowa.

Adopted: April 13, 1987  
Reviewed: March 20, 2012  
Reviewed: September 18, 2017  
Revised: January 11, 2021