

PROCEDURES FOR TRANSFER OF APPROPRIATIONS

The Special Education Expendable Trust Fund (ETF) 981-5375 is a reserve set aside primarily for unanticipated Special Education expenses. It is to be used only when, in the judgment of the Superintendent, other options for covering the expenses have been exhausted. Any transfer from this account shall be approved in advance by the Board of Education.

Board Approved: 11/9/2009