AUTHORIZED FUNDS/CHART OF ACCOUNTS

The Board of Trustees authorizes the creation and establishment of various funds and a Chart of Accounts.

See following page for procedure.

Adopted July 19, 1989
Reformatted April 19, 2010
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AUTHORIZED FUNDS/CHART OF ACCOUNTS

The Board of Trustees authorizes the creation and establishment of the following funds. Each fund is a separate entity and must maintain its own financial integrity. Not all of the funds are necessarily active in any given year.

- Unrestricted Operating Fund
- One Mill Fund
- Auxiliary Fund
- Designated Fund
- BOCES Fund
- Miscellaneous Restricted Fund
- Federal Fund
- Loan Fund
- Endowment Fund
- Agency Fund
- Plant Fund
- Lease Purchase Financing Fund

The Business Office maintains a Chart of Accounts for the College accounting system.

The Chart of Accounts shall always be in compliance with rules and regulations of the Wyoming Community College Commission and the Wyoming Department of Administration and Information.

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