

Business Procedures

Series 800

Policy Title \_\_\_\_\_ Classification of Accounts \_\_\_\_\_ Code No. 804.6

Revenues and expenditures of the school district shall be properly classified in the accounting system as general fund or PPEL fund. The general fund and PPEL fund may be comprised of several sub-accounts at the discretion of the Director of Business or Board Secretary.

Adopted 7/10/89  
Revised 8/21/00  
Reviewed 6/21/04  
Reviewed 5/17/10  
Reviewed 7/15/13  
Reviewed 5/16/16  
Reviewed 6/17/19

Legal Reference: (Code of Iowa)  
11.23, 256.8 (18), 291.13, 281  
Iowa Admin. Code 12.3(1)