

MUSCATINE COMMUNITY SCHOOL DISTRICT

701.4 FINANCIAL ACCOUNTING SYSTEM

School district accounting practices will follow state and federal laws and regulations, generally accepted accounting principles (GAAP) and the uniform financial accounting system provided by the Iowa Department of Education.

LEG REF: Iowa Code §§ 257.31(4); 279.8; 297.22 – 297.25; 298A.

APPROVED: 04/09/90

REVIEWED: 02/13/23

REVISED: 10/09/17