

### **Financial Accounting System**

The Board of Education of the School District hereby adopts Uniform Financial Accounting for Iowa LEAs and AEAs, Department of Education, 2009 edition as amended, as its official system for financial accounting.

Adopted: April 13, 1992  
Revised: April 9, 2012  
Reviewed: September 18, 2017  
Revised: March 20, 2023