

**PANORAMA COMMUNITY SCHOOL DISTRICT**

**LOCAL, STATE, & FEDERAL INCOME**

All income received by the School District shall be classified under the official accounting system and be placed in the hands of the Secretary and Treasurer of the Board of Directors to be deposited into the official School District depository as set by the Board of Directors and in accordance with the laws of the State of Iowa.

Legal Reference: (Code of Iowa)  
Chapters 291.12, 453.1

Cross Reference:

Approved: 9-17-90

Reviewed: 1999, 2002, 2007, 2011

Revised: \_\_\_\_\_