

TYPES OF FUNDS

P6620

The Board of Education recognizes the necessity of establishing an orderly and efficient accounting system of district monies. Therefore, in compliance with the Uniform System of Accounts for School Districts, the Board will designate various district funds to ensure the proper deposit and expenditure of monies. These funds may include any or all of the following:

- a. general fund;
- b. school lunch fund;
- c. capital fund;
- d. payroll fund;
- e. trust and agency fund;
- f. trust and agency expendable fund;
- g. tax certiorari fund;
- h. special aid fund;
- i. extra-class activity fund; and
- j. debt service fund.

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Renumbered from P3520 – September 2015