

331.466 Records — accounts — funds.

1. The governing body of each county enterprise or combined county enterprise operated on a revenue producing basis shall maintain a proper system of books, records and accounts.

2. The gross revenues of each county enterprise or combined county enterprise shall be deposited with the treasurer and kept by the treasurer in a separate account apart from the other funds of the county and from each other. The treasurer shall apply the gross revenues of each county enterprise or combined county enterprise only as ordered by the board and in strict compliance with the orders, including the provisions, terms, conditions and covenants of any and all resolutions of the board pursuant to which revenue bonds or pledge orders are issued and outstanding.

[S81, §331.466; [81 Acts, ch 117, §465](#)]

Referred to in [§28M.3](#), [§358.25](#)