

**257B.31 School fund account — settlement.**

The auditor shall also keep, in books to be provided for that purpose, an account to be known as the permanent school fund account, in which a memorandum of the notes, mortgages, bonds, money, and assets which may come into the auditor's hands and those of the treasurer shall be entered, and separate accounts of principal and interest be kept. The county treasurer shall also keep an account and record of all school funds coming into the county treasurer's hands. Settlements of the account shall be made with the board of supervisors at its January and June sessions, and the settlements shall be recorded with the proceedings of the board.

[R60, §1990, 1991; C73, §1876, 1877; C97, §2853; C24, 27, 31, 35, 39, §4498; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §302.31]

[83 Acts, ch 185, §21, 62](#)

C93, §257B.31

Referred to in [§331.552](#)