

Within one hundred twenty (120) days from the last day of each fiscal year, this board, through its superintendent, shall prepare and publish an annual statement of financial condition and report of the district as of the end of such fiscal year in the form prescribed by the State Superintendent of Public Instruction.

This annual statement shall include, but not be limited to:

1. The amounts of money budgeted and received and from what sources; and
2. The amounts budgeted and expended for salaries and other expenses by categories.

This district shall have available upon request, at the administrator's office, a full and complete list of vendors and the amount paid to each, and the list of the number of teachers paid at each of the several stated gross salary levels in effect in the district.

This board may authorize additional or supplementary statements and reports for the purpose of informing the public of its financial operations, either as to form, content, method, or frequency.

The annual statement of financial conditions and report shall be published within one hundred twenty (120) days from the last day of the fiscal year in one issue of the newspaper printed and published within this district.

The chairman, clerk, and treasurer of this district shall certify the annual statement of financial condition and report it to be true and correct, and the certification shall be included in each published statement.



LEGAL REFERENCE:
Idaho Code Sections
33-701(5)
60-106

ADOPTED: July 8, 1996