Business Procedures

Series 800

Policy Title	Annual Financial Statement Published	Code No. 804.3
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The Board of Directors shall cause to have published as soon as possible following the annual meeting of each year in at least one newspaper in the district a summarized statement verified by affidavit of the Secretary of the Board showing the receipts and disbursements of all funds for preceding fiscal year.

Footnote: If a consolidated, community, or independent school district has a

population of 125,000 or more, the summarized statement is to show the names of persons, firms, or corporations, and the total amount paid

to each during the school year.

Footnote: In every other school district and in districts in which no newspaper is

published, the President and Secretary of the Board shall file the above statement and post copies in three conspicuous places in the district.

Legal Reference: (Code of Iowa) Chapter 279.32-279.36