

The board recognizes that patrons should have easy access to information regarding how the district is spending its revenues and providing the information electronically allows such access. In accordance with Idaho law, the district's website includes information about the district's finances, including its annual budget as approved by the board of trustees, supporting contracts and performance reports related to expenditures, and current master labor agreements as approved by the board of trustees. In addition, the district's website includes a link to the Idaho local government entity central accounting registry website, which includes data concerning district expenditures as reported to the State Board of Education.

DEFINITIONS

"Entity means, for purposes of this policy, a corporation, association, union, limited liability company, limited liability partnership, grantee, contractor, local government, or other legal entity, including a nonprofit corporation or an employee of the district.

"ISEE" means the Idaho system for educational excellence or a successor system.

"Public record" includes, but is not limited to, any writing containing information relating to the conduct or administration of the public's business that is prepared, owned, used, or retained by any state agency; independent public body corporate and politic; or local agency regardless of physical form or characteristics.

As part of its ISEE data submissions, the district will submit its expenditures and revenues accompanying general ledger codes consistent with the Idaho financial accounting reporting management system (or a successor system) to the State Board of Education. Such information will include, at a minimum, (i) the name and location or address of the entity receiving moneys; (ii) the amount of expended moneys; and (iii) to the extent possible, a unique identifier for each expenditure.

DISTRICT WEBSITE

The district will provide a link to the Idaho local government central accounting registry website from the main page of the district's website. In addition, the district will post the following on its website:

1. Supporting contracts and performance reports upon which expenditures are related when such documents already exist;
2. Within thirty (30) days after approval, the annual budget approved by the board of trustees; and

3. Any current master labor agreements approved by the board of trustees.

PUBLIC RECORDS

The district's website will contain only information that is a public record or that is not confidential or otherwise exempt from public disclosure pursuant to state or federal law.

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LEGAL REFERENCE:

Idaho Code Sections

33-357 – Creation of Internet-Based Expenditure Website

67-1075 – Uniform Accounting Practices and Procedures

74-101 *et seq.* - Idaho Public Records Act

ADOPTED: October 15, 2013

AMENDED: April 18, 2017, September 21, 2021