

**PANORAMA COMMUNITY SCHOOL DISTRICT**

**PUBLICATION OF FINANCIAL RECORDS**

Each month the schedule of bills allowed by the board shall be published in a newspaper designated as a newspaper for official publication. Annually, the total salaries paid to school district personnel regularly employed by the school district shall also be published in a newspaper designated as a newspaper for official publication.

It shall be the responsibility of the board secretary to publish in concert with this policy.

Legal Reference: (Code of Iowa)  
Iowa Code Sec. 279.35-.36, 618.3 (1987 as amended by H.F. 499, 72nd G.A. 1st Sess.).  
1952 Op. Att'y Gen. 133.

Cross Reference: Secretary  
Treasurer's Annual Report

Approved: 9-17-90

Reviewed: 1999, 2002, 2007, 2011

Revised: \_\_\_\_\_