

**POLICY TITLE: District Expenditure Website**

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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. Therefore, the district has developed and maintains a publicly available website where the district's expenditures are posted in a nonsearchable PDF format, a searchable PDF format, a spreadsheet, or in a database format. The information is provided in an open structured data format that may be downloaded by the user.

**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.

“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.

**WEBSITE CONTENTS AND MAINTENANCE**

The website will include the following data concerning all expenditures made by the district:

1. The name and location or address of the entity receiving moneys;
2. The amount of expended moneys;
3. The date of the expenditure;
4. A description of the purpose of the expenditure, unless the expenditure is self-describing;
5. Supporting contracts and performance reports upon which the expenditure is related when these documents already exist;
6. To the extent possible, a unique identifier for each expenditure;
7. The annual budget approved by the board of trustees to be posted within thirty (30) days after its approval; and

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

The district will:

1. Update the expenditures contained on the website at least monthly;
2. Archive all expenditures, which will remain accessible and on the website for a number of years, consistent with state law regarding keeping and retention of records;
3. Make the website easily accessible from the main page of the district’s website; and
4. Include on the website those records beginning on July 1, 2011. All prior data will be available by way of a public records request.

**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 Title 74, Chapter 1  
Idaho Code Section 33-357

**ADOPTED:** October 15, 2013

**AMENDED:** April 18, 2017