

PUBLICATION OF SCHOOL DISTRICT EXPENSES

2001 GENERAL SESSION

STATE OF UTAH

Sponsor: Paul Ray

This act modifies provisions relating to the State System of Public Education by requiring the State Board of Education to publish on the Internet each Utah school district's annual financial report and the annual report on teachers' salaries within each district.

This act affects sections of Utah Code Annotated 1953 as follows:

AMENDS:

53A-3-404, as last amended by Chapter 264, Laws of Utah 1990

53A-3-416, as enacted by Chapter 249, Laws of Utah 1988

Be it enacted by the Legislature of the state of Utah:

Section 1. Section **53A-3-404** is amended to read:

53A-3-404. Annual financial report -- Audit report.

(1) The annual financial report of each school district, containing items required by law or by the State Board of Education and attested to by independent auditors, shall be prepared as required by Section 51-2-1.

(2) The auditors employed under Section 51-2-1 shall complete their field work in sufficient time to allow them to verify necessary audit adjustments included in the annual financial report to the state superintendent.

(3) (a) (i) The district shall forward the annual financial report to the state superintendent not later than October 1.

(ii) The report shall include information to enable the state superintendent to complete the statement required under Subsection 53A-1-301(2)(d)(v).

(b) (i) The State Board of Education shall publish electronically a copy of the report on the Internet not later than December 15.

(ii) The report may be combined with the report required to be published under Subsection 53A-3-416(3)(b).

(4) The completed audit report shall be delivered to the school district board of education

and the state superintendent of public instruction not later than November 30 of each year.

Section 2. Section **53A-3-416** is amended to read:

53A-3-416. Annual report on teachers' salaries.

(1) Each local school board shall prepare an annual report on teachers' salaries within the district.

(2) The salary information shall include benefits and career ladder monies.

(3) (a) The board shall file a copy of the report with the State Board of Education by October 1.

(b) The State board of Education shall publish electronically a copy of the report on the Internet not later than December 15.

(4) The State Board of Education shall prepare a summary of each district's salary report and present the summary to the Legislature prior to its annual general session.