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**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 school districts to have published in a newspaper the district's annual financial report and the annual report on teachers' salaries within the 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 district shall cause to have published in a newspaper having general circulation within the school district a copy of the report not later than October 1.

28 (ii) The report may be combined with the report required to be published under Subsection
29 53A-3-416(3)(a).

30 (4) The completed audit report shall be delivered to the school district board of education
31 and the state superintendent of public instruction not later than November 30 of each year.

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

33 **53A-3-416. Annual report on teachers' salaries.**

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

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

37 (3) The board shall, by October 1 of each year:

38 (a) cause to have published in a newspaper having general circulation within the school
39 district a copy of the report; and

40 (b) file a copy of the report with the State Board of Education [by October 1].

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

Legislative Review Note
as of 1-12-01 3:53 PM

A limited legal review of this legislation raises no obvious constitutional or statutory concerns.

Office of Legislative Research and General Counsel