

# POLICY

2006

5670

Non-Instructional/Business  
Operations

**SUBJECT: PUBLICATION OF DISTRICT'S ANNUAL FINANCIAL STATEMENT**

In compliance with Education law, as a Central School District, the Board of Education is required to publish a financial statement, including the items of expenditure in full, at least once a year, during either July or August.

The law requires that the information be published in one public newspaper which is published in the District. If no public newspaper is published in the District, then the District must use a newspaper having general circulation in the District. If no public newspaper is published in the District, and there is not newspaper having general circulation in the District, then the School District must provide the information to the taxpayers by posting copies in five public places in the District.

Education Law Sections 1610,1721, 2117, 2528  
and 2577

8 New York Code of Rules & Regulations  
(NYCRR) Section 170.2

Adopted by BOE: December 11, 2006