

The board recognizes that patrons should have easy access to information regarding how the district is spending its revenues. Because providing the information electronically would allow such access, the district will create and maintain a districtwide Internet-based website for the purpose of providing information regarding the district's expenditures.

No later than December 1, 2011, the district will develop and maintain 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 will be 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" will have the same meaning as set forth in Chapter 3, Title 9, Idaho Code.

### **CREATION AND MAINTENANCE OF THE WEBSITE**

The district's website will include the following data concerning all of the district's expenditures:

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; and
6. To the extent possible, a unique identifier for each expenditure.

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;

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.



**LEGAL REFERENCE:**

Idaho Code Sections 9-337 through 9-350

**ADOPTED: July 12, 2011**

**AMENDED:**