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## FINANCIAL REPORTS AND STATEMENTS

It will be the responsibility of the business manager to prepare monthly financial reports for the Board's review. Reports will include budget, trust or agency funds, and special accounts.

At the close of the fiscal year, the business manager will report to the county auditor the total indebtedness of the district, the purpose for which issued, the liabilities, assets, resources and expenditures, and the total receipts and disbursements.

Adopted: February 12, 2001

LEGAL REFS.: SDCL 6-9-1

13-16-21