

**Business Procedures and Non-Instructional Series**  
700 Series

ANNUAL LISTING OF PAYROLL  
Code No. 707.3

The Board of Directors shall cause to have published, as soon as possible following the annual meeting of each year and in at least one newspaper in the district, a summarized statement verified by affidavit of the secretary of the Board showing the disbursements of payroll.

Legal Reference: Iowa Code Section 279.32-279.34

Adopted: 10/19/1992  
Reviewed: 02/22/2021