

RULES AND REGULATIONS (continued)

of all funds equal or exceed \$200,000 but are less than \$350,000, the Board shall cause a review to be made of its accounts by a certified public accountant; when either the revenues or expenditures of all funds equals or exceeds \$350,000, the Board shall cause an audit to be made of its accounts by a competent certified public accountant. Copies of the annual financial report or the audit report furnished by the independent auditor shall be filed with the state auditor and shall be filed as a public document in the office of the District. If the District's revenues and expenditures of all funds is less than \$100,000, the Board may prepare and submit a fiscal report on forms provided by the state auditor. (UCA § 51-2a-201)

3.4.2 The District Manager shall, with the approval of the Board, select the District's competent certified public accountant and/or independent auditor.

3.5 Checks*AMENDED 20100001*****

3.5.1 All checks drawn on accounts of the District over \$2,000 Dollars shall be signed by both the Chair and the Treasurer.

4.0 DISTRICT MEETINGS

4.1 Types of Meetings

4.1.1 Regular Meeting: A regularly scheduled meeting of the Board for which notice of the date, time and place has been given in the Annual Meeting Schedule.

4.1.2 Special Meeting: Any meeting of the Board that replaces or is held in addition to a regular meeting.

4.1.3 Emergency Meeting: A special meeting held as a result of unforeseen circumstances to consider matters of an urgent or emergency nature.

4.2 Public Notice of Meetings

4.2.1 Annual Schedule: An annual schedule of the regular meetings of the Board shall be posted at all times in a conspicuous place at the principal office of the District or, if none exists, at the building where the District's meetings are to be held and at the office of the Garfield County Commission in Panguitch, Utah.