## 3545.0600 APPLICABILITY OF RULES.

Parts 3545.0600 to 3545.0900 apply to all school districts; service cooperatives; regional computer centers; cooperative centers for special education; cooperative centers for vocational education; and governmental units formed by joint powers agreements entered into by school districts. For purposes of parts 3545.0600 to 3545.0900, all entities are referred to as "districts."

The requirements of parts 3545.0600 to 3545.0900 are applicable to all unaudited financial reports for the fiscal year ending June 30, 1977, and each year thereafter. These requirements also provide the basis for amending the unaudited financial reports for the fiscal year ending June 30, 1976, and each year thereafter. These requirements apply to all budgets prepared for the fiscal year ending June 30, 1978, and each year thereafter.

**Statutory Authority:** *MS s 14.388; 121.902* 

**History:** L 1987 c 258 s 12; L 1989 c 246 s 2; L 1996 c 305 art 1 s 138; 26 SR 1718

Published Electronically: August 29, 2003