



**BOARD POLICY: SEPARATE FINANCIAL STATEMENTS MAINTAINED FOR EACH
IMPROVEMENT DISTRICT**

BOARD POLICY NUMBER: 8

Original Date: 1967

Last Reviewed: 04/16/13¹

Last Revised: 04/16/13

Each improvement district stands alone with regard to financing and charges. Accordingly, the cost of service to customers varies by improvement district.

Revised: 05/06, 04/13

¹ Policy 8 replaces Board Resolution No. 686, adopted in 1967.