

## **ACCOUNTING AND REPORTING**

**Policy 3480**  
**(Regulation 3480)**

### **Financial Disclosure**

#### **Bond Proceeds Reporting**

The District's (i) preliminary and final official statements or offering circulars and any supplements or amendments as required by and defined in the "*Annual Financial Information*" will be filed with the Municipal Securities Rulemaking Board's ("*MSRB*") Electronic Municipal Market Access ("*EMMA*") system, and (ii) notices of Material Events or Reportable Events, and any other required or voluntary disclosures to EMMA will comply in all material respects with the federal securities laws.