

FINANCIAL MANAGEMENT

Budget Implementation

The state board of education places responsibility with the superintendent for administering the operating budget, once adopted. The superintendent shall be responsible for all accounting procedures and shall maintain a system of accounts which will be in accordance with existing state statutes and official regulations. All actions of the superintendent in executing the programs and/or activities as set forth in the adopted operating budget are authorized subject to the following provisions:

1. All expenditures of funds for the employment and assignment of personnel meet the legal requirements of the state of Washington and the adopted board policies.
2. Complete listing of expenditures for supplies, materials and services are presented for board approval and/or ratification.
3. All purchases are made in accordance with the legal requirements of the state of Washington and adopted board policy.
4. Financial reports are submitted to the board each month.

Legal Reference: [RCW 28A.400.030](#) Superintendent's Duties

Adopted: September 9, 1992