



## Financial Management - Series 7000

### Budget Implementation - 7130

The Board places responsibility with the Superintendent for administering the operating budget, once adopted. 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:

- A. Expenditure of funds for the employment and assignment of staff meet the legal requirements of the state of Washington and adopted Board policies;
- B. Funds held in reserve accounts (General fund #810-890) for self-insurance and other such contingencies may not be expended unless approved for purposes designated by the Board;
- C. Complete listing of expenditures for supplies, materials and services is presented for Board approval and/or ratification;
- D. Purchases are made according to the legal requirements of the state of Washington and adopted Board policy;
- E. Funds may be transferred from one budget classification to another subject to such restrictions as may be imposed by the Board;
- F. The Superintendent shall be responsible for establishing procedures to authorize and control the payroll operations of the district. The Board may act on behalf of individual staff to deduct a certain amount from the staff member's paycheck and remit an agreed amount to a designee of the staff member. No involuntary deduction may be made from the wages of a staff member except for federal income tax, social security, medical aid, and state retirement, or in compliance with a court order such as garnishment; and
- G. Financial reports are submitted to the Board each month.

Adopted: 04-26-2001