

Prior to certification of the budget, the board will review the projected revenues and expenditures for the school district and make adjustments where necessary to carry out the education program within the revenues projected.

- ~~• the amount of revenues from sources other than taxation;~~
- ~~• the amount of revenues to be raised by taxation;~~
- ~~• an itemization of the amount to be spent in each fund; and,~~
- ~~• a comparison of the amount spent and revenue received in each fund for like purposes in the immediately preceding fiscal year.~~

The board shall adopt and certify a budget for the operation of the school district to the county assessor by September 2030. It shall be the responsibility of the ~~board secretary~~^{superintendent} to file the adopted and certified budget with the county ~~auditor~~^{levying board} and other proper authorities^{county clerk}.

The board will review the financial condition of the district monthly, and shall require the superintendent to prepare a monthly reconciliation statement. This statement will show the amount expended during the month, total (to date) for the fiscal year, receipts and remaining balances in each fund. This statement will be used as a guide for projected purchasing and as a guide for budget transfers.

During the budget year, the superintendent may transfer any unencumbered balance or portion thereof from the expenditure authorization of one (1) account to another, subject to limitations provided by state laws and approval by the Board.

Cross Reference: 204.03 Public Hearings
704 Accounting System
705 Revenue
706 Expenditures

Approved _____ Reviewed _____ Revised _____