

WAC 392-123-079 Review of second-class district budgets and budget extensions. Annual budgets of second-class school districts shall be reviewed by the educational service district prior to adoption by the school district board of directors.

Educational service districts shall notify each of its second-class school districts of any problems noted during the review prior to adoption of the budget by the board of directors.

Review of second-class school district adopted budgets shall be performed by the educational service districts. Said reviews shall include, but not be limited to, completion of data entry and edit, review of revenues and reserved and unreserved fund balances for accuracy, appropriateness of expenditures and determination of whether or not the budget is in compliance with this chapter, state statutory law, and budget instructions issued by the superintendent of public instruction.

The educational service district will notify the district of all problems noted during the review. The educational service district shall attempt to have the problems corrected prior to submission of the budget to the superintendent of public instruction.

The superintendent of public instruction shall conduct meetings with representatives of the educational service district and/or school district as deemed necessary to correct problems and to fix and approve the amount of appropriation from each fund of the budget as prescribed in RCW 28A.505.070 and WAC 392-123-054.

Review of budget extensions shall consist of data entry and edit, review of revenues and reserved and unreserved fund balances for accuracy, appropriateness of expenditures, and determination of whether or not the budget extension is in compliance with this chapter, state statutory law, and budget instructions issued by the superintendent of public instruction. Approval of budget extensions shall be in accordance with WAC 392-123-072.

[Statutory Authority: RCW 28A.505.040. WSR 96-09-001 (Order 96-06), § 392-123-079, filed 4/3/96, effective 5/4/96. Statutory Authority: RCW 28A.505.140 and H.B. 1224. WSR 92-03-024 (Order 92-02), § 392-123-079, filed 1/7/92, effective 2/7/92. Statutory Authority: 1990 c 33. WSR 90-16-002 (Order 18), § 392-123-079, filed 7/19/90, effective 8/19/90. Statutory Authority: RCW 28A.41.170, 28A.65.465 and 28A.41.055. WSR 85-15-110 (Order 85-3), § 392-123-079, filed 7/24/85. Statutory Authority: RCW 28A.65.465. WSR 83-21-027 (Order 83-12), § 392-123-079, filed 10/10/83. Statutory Authority: RCW 28A.41.170, 28A.41.055 and 28A.65.465. WSR 81-20-007 (Order 81-18), § 392-123-079, filed 9/24/81. Statutory Authority: RCW 28A.65.465. WSR 80-06-043 (Order 80-16), § 392-123-079, filed 5/13/80.]