

2018

5320

Non-instructional/Business  
Operations

**SUBJECT: EXPENDITURES OF SCHOOL DISTRICT FUNDS**

The budget adopted at the Annual Meeting is the spending plan for the ensuing year. The Board of Education authorizes the Business Administrator to expend school funds as appropriated by approved operational and capital budgets, and by the adoption of special resolutions. He/she will make expenditures in accordance with applicable law and in a manner that will achieve the maximum benefit from each dollar expended.

All claims shall be properly audited before payment by the Claims Auditor who shall attest to the existence of evidence of indebtedness to support the claim.

Complete records of all expenditures shall be maintained for future analysis and reporting within the time frame required by the Records Disposition Law or regulation.

The Superintendent of Schools may curtail budget expenditures at his/her discretion.

The School District Treasurer shall submit a year-to-date expenditure report monthly.

Arts and Cultural Affairs Law Section 57.19  
Education Law Sections 1720 and 2523  
8NYCRR Section 185

Adopted: 2/13/01  
Reviewed: 9/26/06-no changes  
Reviewed: 1/22/18  
First Read: 2/5/18  
Second Read/Adoption: 3/12/18  
Next Read: 1/2021