

## **FISCAL YEAR**

The school district fiscal year shall begin July 1 and end June 30 each year. The budget shall state the expenditures for the fiscal year, and it shall be the responsibility of the superintendent to operate the education program within the budget.

It shall be the responsibility of the board to ensure the budget is managed effectively.

Legal Reference: Iowa Code § 24.2 (1991).

Cross Reference: 703 Budget  
704 Revenue  
705 Expenditures

Approved: 7-1-92 Reviewed: 10-09-95, 11-09-99, Revised:  
11-12-02, 12-12-05, 01-15-09