

The Superintendent shall not cause or allow any financial activity or condition that materially deviates from the budget adopted by the Board, that cause or allow any fiscal condition that is inconsistent with achieving the Board's **Results** priorities or meeting any **Operational Expectations** goals; or that jeopardizes the financial health of the district.

**The Superintendent will:**

1. Ensure that payroll and legitimate debts of the district are promptly paid when due.
2. Ensure that all non-bid purchases are based upon comparative prices of items of similar value, including consideration of both cost and long-term quality.
3. Coordinate and cooperate with the State appointed financial auditor for an annual audit of district funds and accounts.
4. Make all reasonable efforts to collect any funds due the district from any source.
5. Keep complete and accurate financial records by funds and accounts in accordance with Washington State School Accounting Manual.
6. Publish a financial condition statement annually.

**The Superintendent may not:**

7. Expend more funds than have been received in the fiscal year unless revenues are made available through other legal means, including the use of fund balances and the authorized transfer of funds from reserve funds.
8. Indebt the organization.
9. Permanently transfer money from one dedicated fund to another.
10. Allow any required reports to be overdue or inaccurately filed.
11. Receive, process, or disburse funds under controls that are insufficient under Washington State School Accounting Manual.