

BOARD POLICY

Descriptive Code: DCG

**ANNUAL OPERATING BUDGET
(ENCUMBRANCES)**

Date: August 10, 1999

Upon final approval of the Board of Education and State Department of Education, the annual school budget is administered by the Superintendent of Schools. All funds that have been encumbered in the approved budget can be expended upon the authority of the Superintendent. Any funds within the school budget that are unencumbered (anticipated balance) may be expended by the Superintendent in an emergency situation.

PROCEDURE: NO

ADOPTED: 1/1/76

REVISED: 1/8/85, 10/1/97

Columbia County Board of Education