

**WAC 392-123-076 Identification of balanced budget.** For each fund contained in the school district or charter school budget the estimated expenditures for the budgeted fiscal period must not be greater than the total of the estimated revenues for the budgeted fiscal period, plus the estimated fund balance at the beginning of the budgeted fiscal period, less the estimated reserved fund balance at the end of the budgeted fiscal period and, where appropriate, the projected revenue from receivables collectible in future periods as approved by the superintendent of public instruction for inclusion in the budget.

The proceeds of any loan must not be used to balance the budget of the borrowing fund.

[Statutory Authority: RCW 28A.150.290 and 28A.710.220. WSR 15-18-078, § 392-123-076, filed 8/28/15, effective 9/28/15. Statutory Authority: RCW 28A.41.170, 28A.65.465 and 28A.41.055. WSR 85-15-110 (Order 85-3), § 392-123-076, filed 7/24/85. Statutory Authority: RCW 28A.65.465. WSR 83-21-027 (Order 83-12), § 392-123-076, filed 10/10/83; WSR 80-06-043 (Order 80-16), § 392-123-076, filed 5/13/80; Order 8-76, § 392-123-076, filed 7/23/76.]