

**WAC 392-125-026 July and August 1991 budget.** In order to implement a change in fiscal years, a short fiscal period shall exist from July 1, 1991, through August 31, 1991.

(1) Budgets for the period July 1, 1991, through August 31, 1991, shall be prepared and adopted in the format provided by the office of the superintendent of public instruction. The budget classifications shall be in accordance with the latest revised accounting manual for educational service districts published by the office of the superintendent of public instruction.

(2) The revenue section of said budget shall set forth the estimated revenues from all sources for said period and the probable fund balance available at the close of the 1990-1991 fiscal year.

(3) The expenditure section of said budget shall set forth by detailed items or classes the estimated expenditures for said period.

[Statutory Authority: RCW 28A.310.330. WSR 91-07-063 (Order 91-05), § 392-125-026, filed 3/20/91, effective 4/20/91.]