

EASTON AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: FISCAL OBJECTIVES

ADOPTED: September 21, 2006

REVISED:

601. FISCAL OBJECTIVES	
1. Purpose	<p>The Board recognizes that money and money management comprise the foundational support of the whole school program. To make that support as effective as possible, the Board intends to:</p> <ol style="list-style-type: none"> 1. Encourage advance planning through the best possible budget procedures. 2. Explore all practical and legal sources of dollar income. 3. Guide the expenditure of funds to achieve the greatest educational returns. 4. Require maximum efficiency in accounting and reporting procedures. 5. Maintain a level of per student expenditure needed to provide high quality education.
2. Authority SC 439, 601, 602, 609, 610, 631, 634, 664, 687, 690, 751, 807.1, 1155	<p>The Board has the authority and responsibility to prepare and adopt the budget, approve bids, levy taxes, and approve each expenditure of the district.</p>
3. Delegation of Responsibility	<p>To meet the goals of this policy, the Board directs the Business Manager to establish sound accounting procedures based upon recommendations of the district auditor and state and federal government, institute effective business practices, and recommend appropriate equipment and technology when necessary.</p> <p>The Business Manager shall review monthly the financial operations, report to the Board on effectiveness and recommended improvements, and prepare administrative procedures for sound district and school fiscal operations.</p>