## JERSEY SHORE AREA SCHOOL DISTRICT

SECTION:

**FINANCES** 

TITLE:

FISCAL OBJECTIVES

ADOPTED: December 6, 2010

REVISED:

## 601. FISCAL OBJECTIVES

1. Purpose

The Board recognizes its responsibility to district taxpayers to ensure that public monies expended by the school district are utilized for delivery of the educational program in a manner that mandates full value to the taxpayers, and that adequate procedures and records are established to ensure that end.

2. Authority SC 439, 601, 602, 609, 610, 631, 634, 664, 687, 690, 751, 807.1, 1155

The Board has the authority and responsibility to prepare and adopt the budget, approve bids, levy taxes, and approve each expenditure of the district.

3. Delegation of Responsibility

To meet the goals of this policy, the Board directs the Superintendent or designee 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.

References:

School Code – 24 P.S. Sec. 439, 601, 602, 609, 610, 631, 634, 664, 687, 690, 751, 807.1, 1155