

COUNCIL ROCK SCHOOL DISTRICT

SECTION: FINANCES

TITLE: OBJECTIVES

ADOPTED: October 17, 1996

REVISED:

601. OBJECTIVES	
<p>1. Purpose</p>	<p>The Board recognizes its responsibility to the taxpayers of the district to be sure that public monies expended by the school district are utilized for the furtherance of pupil education in a manner that will ensure full value to the taxpayers, and that adequate constraints and records are established to ensure that end.</p>
<p>2. Authority SC 408, 439, 518, 601, 609, 623, 634, 664, 687, 690, 691, 751, 807, 1155, 2401</p>	<p>The Board has the authority and responsibility to prepare the budget, approve bids and pass upon each expenditure of the district.</p>
<p>3. Delegation of Responsibility</p>	<p>To meet the goals of this policy, the Board requires the Business Administrator to establish sound accounting procedures based upon State and Federal regulations and generally accepted accounting principles; institute effective business practices; and recommend necessary technology and equipment.</p> <p>The of Business Administrator shall review the financial operations and submit monthly reports to the Board; recommend improvements; and prepare administrative procedures for sound district and building fiscal operations for approval by the Board.</p>
<p>School Code 433</p>	