



Section FINANCES

Title OBJECTIVES

LACKAWANNA TRAIL SCHOOL DISTRICT

Adopted

Revised

# Lackawanna Trail School District

|                   |  |  |  |
|-------------------|--|--|--|
|                   | 601. OBJECTIVES  |  | 1  |
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| 1. Purpose        | The Board recognizes its responsibility to the taxpayers of the district to be sure that public moneys 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. |  | 5<br>6<br>7<br>8<br>9<br>10<br>11  |
| 2. Authority      | The Board has the authority and responsibility to prepare the budget, approve bids and pass upon each expenditure of the district.   | SC 408, 439<br>518, 601, 609<br>623, 634, 664<br>687, 690, 691<br>751, 807, 1155<br>2401 | 12<br>13<br>14<br>15<br>16<br>17   |
| 3. Responsibility | To meet the goals of this policy, the Board requires the Superintendent to establish sound accounting procedures   |  | 18<br>19<br>20<br>21   |
|                   | based upon State and Federal recommended accounting procedures   | SC 433   | 22<br>23<br>24<br>25<br>26<br>27<br>28<br>29<br>30<br>31<br>32<br>33<br>34<br>35<br>36<br>37<br>38<br>39<br>40<br>41<br>42<br>43<br>44 |
|                   | based upon the recommendation of the district auditor  |  |  |
|                   | institute effective business practices   |  |  |
|                   | recommend suitable accounting equipment where necessary.   |  |  |
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School Code

SC 408, 439  
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609, 623  
634, 664  
687, 690  
691, 751  
807, 1155  
2401

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