

CARLISLE AREA SCHOOL DISTRICT

SECTION: FINANCES
TITLE: FISCAL OBJECTIVES
ADOPTED: November 16, 2006
REVISED: April 21, 2011
November 18, 2021

601. FISCAL OBJECTIVES

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.

Authority

The Board has the authority and responsibility to prepare and adopt the budget, approve bids, levy taxes, and approve each expenditure of the district. [1][2][3][4][5][6][7][8][9][10][11][12][13][14]

The district shall submit an annual financial report to the Secretary of Education by October 31st of each year, in accordance with law and the reporting standards established by the Pennsylvania Department of Education.

Delegation of Responsibility

To meet the goals of this policy, the Board directs the Business Manager 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.

The Business Manager or designee 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.

Legal References:

1. SC 218
2. SC 439
3. SC 601
4. SC 602
5. SC 609
6. SC 610
7. SC 631

- 8. SC 634
- 9. SC 672
- 10. SC 687
- 11. SC 690
- 12. SC 751
- 13. SC 807.1
- 14. SC 1155
- 53 P.S. Sec. 6926.301 et seq.
- Pol. 000
- Pol. 602
- Pol. 603
- Pol. 604
- Pol. 605
- Pol. 610
- Pol. 611
- Pol. 612
- Pol. 614
- Pol. 616
- Pol. 619