

The Cherokee County Board of Education believes that the quantity and quality of learning programs are directly dependent on the funding provided and the effective, efficient management of those funds. It follows that achievement of the School District's purposes can best be accomplished through excellent fiscal management. Further, the School Board recognizes the important trust it has been given with the responsibility of managing a large amount of public resources. As trustee of local, state and federal funds allocated for use in public education, the School Board will be vigilant in fulfilling its responsibility to see that these funds are used wisely for achievement of the purposes to which they are allocated.

Because of resource limitations, there is sometimes a temptation to operate so that fiscal concerns overshadow the educational program. Recognizing this, it is essential the School District take specific action to make sure instruction remains central and that fiscal matters are ancillary and contribute to the educational program. This concept will be incorporated into School Board operations and into all aspects of School District management and operation.

In the School District's fiscal management, the School Board seeks to achieve the following goals:

1. To engage in thorough advance planning, with broad-based staff and community involvement, in order to develop budgets and guide expenditures so as to achieve the greatest educational returns in relation to dollars expended.
2. To establish levels of funding which will provide high quality education for the School District's students.
3. To use the best practices available for budget development and management.
4. To provide timely and appropriate information to all staff with fiscal management responsibilities.
5. To establish maximum efficiency procedures for accounting, reporting, business, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

ADOPTED: August 2, 2001

REVISED: July 18, 2019

Cherokee County Board of Education