## Board of Trustees Douglas County School District

## **FINANCES**

No. 601

## FISCAL OBJECTIVES

The Board of Trustees recognizes its responsibility to the taxpayers of Douglas County to be sure that public monies expended by the School District are utilized for the furtherance of pupil education in a manner that will insure full value to the taxpayers. No portion of the public school funds or of money appropriated for the purpose of public schools shall be devoted to any other object or purpose.

The Board of Trustees, by law, holds the authority to approve budgets and bids, and pass upon each expenditure of the District. The Chief Financial Officer shall be responsible for establishing sound accounting procedures, maintaining proper records, instituting effective and efficient business practices, and recommending suitable accounting software and equipment where necessary.

Reference: NRS Chapters 354 and 387

Date Adopted: 8/12/80 Revised: 9/13/16