



BOARD POLICY

601-DUP1 Objectives

POLICY NUMBER	REVISED	VERSION	DOCUMENT STATUS
601-DUP1	8/7/2026	v1.4	DRAFT
WORKFLOW	PRINTED		
Administrative Review	9/18/2026		

■ Proposed addition ■ Proposed deletion

Purpose

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~~ delivery of the educational program in a manner that ~~will ensure~~ mandates full value to the taxpayers, and that adequate ~~constraints~~ 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 pass upon~~ approve each expenditure of the district, and incur debt in accordance with law.^{[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 31 of each year, in accordance with law and the reporting standards established by the Pennsylvania Department of Education.^[15]

Delegation of Responsibility

To meet the goals of this policy, the Board directs the Chief Financial and Operations officer ~~Board Secretary~~ and/or Business Manager 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 Chief Financial and Operations Officer shall review monthly the financial operations, report to the Board on effectiveness and recommended improvements, and prepare procedures for sound district and school fiscal operations.

Legal Footnotes

[1] 24 P.S. 439
LEGAL REFERENCE

[2] 24 P.S. 601
LEGAL REFERENCE

[3] 24 P.S. 602
LEGAL REFERENCE

[4] 24 P.S. 609
LEGAL REFERENCE

[5] 24 P.S. 610
LEGAL REFERENCE

[6] 24 P.S. 631
LEGAL REFERENCE

[7] 24 P.S. 634
LEGAL REFERENCE

[8] 24 P.S. 672
LEGAL REFERENCE

[9] 24 P.S. 687
LEGAL REFERENCE

[10] 24 P.S. 690
LEGAL REFERENCE

[11] 24 P.S. 751
LEGAL REFERENCE

[12] 24 P.S. 807.1
LEGAL REFERENCE

[13] 24 P.S. 1155
LEGAL REFERENCE

[14] 53 P.S. 6926.311
LEGAL REFERENCE

[15] 24 P.S. 218
LEGAL REFERENCE

Legal References

No additional references listed.