

FISCAL MANAGEMENT GOALS AND OBJECTIVES

The Board recognizes that quality education is the central purpose of the district, and that fiscal management must be used as a tool to achieve this purpose. The achievement of the district's purposes can best be reached through sound fiscal management.

The district shall operate a fiscal management system which is educationally sound, and which provides an annual operational budget approved by the State Superintendent of Education. The financial records and statements of this school district will be kept and presented in accordance with generally accepted accounting principles and the requirements and procedures outlined in the Mississippi Public School District Financial Accounting Manual, May 2021, as amended.

The district shall account for all funds made available to the school district. Appropriate budget revisions shall be made in accordance with state laws. The school district shall have current certified audit reports which indicate that the district has in place a system of financial accounting prescribed by the State Department of Audit and that the financial records present fairly the assets and liabilities of the school district. Books shall be posted on a current monthly basis. Purchases of equipment, supplies and materials shall be made on a timely basis to ensure that delivery is coordinated with user's needs. Instructional equipment, supplies and materials purchased shall relate to the successful implementation of the district's approved educational plan and strategic goals.

SOURCE:	Jackson Public School District, Jackson, Mississippi
	Mississippi School Boards Association
LEGAL REF:	Mississippi Public School Accountability Standards 2 and 4
DATE:	December 18, 1978
AMENDED:	July 21, 1986
	October 16, 1989
	December 20, 2016
	January 18, 2022
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