

**MIDDLETON SCHOOL DISTRICT #134
POLICY AND PROCEDURE MANUAL
SECTION 7000 – Financial Management**

STATEMENT OF GUIDING PRINCIPLES.....POLICY 7000

The School Board recognizes that its primary purpose is to provide the best education within the limits of the established curriculum and the financial ability of the School District. The Board also recognizes its responsibility to the patrons of the School District for the efficient use of public funds. It is, therefore, the duty of the Board to determine the guidelines for the most effective use of public funds and for reporting such use to the public.

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LEGAL REFERENCE:

Idaho Code Section 33-506

ADOPTED: 06/10/03 (Implementation July 2003)