

### **Statement of Guiding Principles**

The Board of Education recognizes that its primary purpose is to provide the best education possible within the limits of the established curriculum and the financial ability of the School District. The Board of Education also recognizes its responsibility to the citizens of the School District for the efficient use of public funds. It shall, therefore, be the duty of the Board of Education to determine guidelines consistent with procedures authorized by the Code of Iowa for the most effective use of public funds and for reporting to the public.

Adopted: April 13, 1987  
Reviewed: January 25, 2012  
Reviewed: August 14, 2017/September 18, 2017  
Revised: February 13, 2023