

**PANORAMA COMUNITY SCHOOL DISTRICT**

**STATEMENT OF GUIDING PRINCIPLES**

The Board of Directors 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 Directors also recognizes its deep 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 Directors to determine guidelines for the most effective use of public funds and for reporting to the public.

Legal Reference: (Code of Iowa) 280.3

Cross Reference:

Approved: 9-17-90

Reviewed: 1999, 2002, 2007, 2011

Revised: \_\_\_\_\_