

## BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

### Concepts and Roles

#### Business

The Board of Trustees recognizes that money and money management comprise the foundational support of the whole school program. To make that support as effective as possible, the Board of Trustees intends to:

1. Encourage advance planning through the best possible budget procedures.
2. Explore practical sources of dollar income.
3. Guide the expenditure of funds so as to extract the greatest educational returns.
4. Expect top-quality accounting and reporting procedures.
5. Maintain, within the funds provided by the State of California, the highest quality education possible.

#### Non-Instructional Operations

Non-instructional staff shall be responsible for maintaining a healthy environment in support of the District educational program. Accordingly, high standards of safety shall be maintained in the operation and maintenance of school facilities, equipment and services.

In order to provide services that sufficiently support the educational program, the Board establishes the following goals for all non-instructional operations:

1. To provide a physical environment for teaching and learning that is safe and pleasant for students, staff, and the public.
2. To provide resources, facilities and assistance to meet the needs of the educational program.
3. To provide safe transportation for eligible students.
4. To make nutritious meals available to students.

#### Roles of Board of Trustees

The Board of Trustees:

1. Approves and adopts the annual budget.

2. Determines the amount of local funds to be raised in any school year.
3. Refers, whenever necessary, the issue of a tax levy above the statutory limit directly to the people.
4. Decides the size and time of bond levy proposals to the electors.
5. Provides for the establishment of necessary procedures to assure proper accounting of receipts, disbursements, and balances.
6. Provides for an annual audit of funds of the District as required by law, including those of student organizations, cafeterias, and other funds under the supervision of the District.
7. Authorizes expenditures of funds and approves payment of authorized purchases.
8. Conducts all necessary financial operations in connection with all governmental agencies in regard to school buildings and school attendance.
9. Seeks to accrue to the District all available revenue from all appropriate sources.
10. Seeks to promote by State and Federal legislation the adequate financial condition of the District.
11. Requires and considers reports of business transactions and the financial condition of the District.

#### Role of Superintendent

With the staff, the Superintendent:

1. Prepares the annual budget and interprets it for the Board of Trustees.
2. Administers the budget after it is adopted and keeps expenditures within its limits.
3. Employs all possible economic measures that do not endanger the educational program and its results.
4. Supervises the general business procedures of the District to secure the proper accounting of funds, supplies and equipment.
5. Seeks to secure materials and supplies best suited to the educational needs of the district.

Working Relationships of Board and Superintendent

The Board of Trustees in no way wishes to impair its discretionary powers in the management of the financial affairs of the District.

The Board of Trustees recognizes that it may not delegate to employees the final power of budgeting, purchasing and contracting. It, therefore, desires complete information from the Superintendent and staff on all matters relating to the financial operations of the district.

The Board of Trustees desires the Superintendent, with the staff, to shape the District financial program in accord with a declared intention of the Board to offer the best attainable program of education. The Board desires to be informed whenever the curricular program conflicts with the financial ability of the District.

The Board of Trustees also wishes to give close scrutiny and due consideration to each and every financial operation of the school district so that it may fully discharge its legal responsibilities in regard to school finance.

Adopted: April 7, 1987