

Business and Noninstructional Operations

CONCEPTS AND ROLES

The Governing Board recognizes that the business and other noninstructional operations of the District support the educational program by maximizing and prioritizing resources and providing a safe and healthy environment for students and staff. The Superintendent/designee shall ensure that the District's business and noninstructional operations are efficient and responsive to the needs of students, parents/guardians, staff, and the community. To make that support as effective as possible, the Board 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 derive the greatest possible educational returns.
4. Expect sound fiscal management from the administration.
5. Within fiscal constraints, maintain a level of per student expenditure sufficient to provide quality education.

(cf. 3512 - Equipment)
(cf. 3540 - Transportation)
(cf. 3550 - Food Service/Child Nutrition Program)
(cf. 5030 - Student Wellness)

The District shall maintain a healthy environment in support of the educational program, with high standards of safety in the operation and maintenance of school facilities, equipment and services. The Superintendent/designee shall establish a risk management program that promotes safety and protects District resources.

(cf. 3514.2 - *Integrated Pest Management*)
(cf. 3516 - *Emergencies and Disaster Preparedness Plan*)
(cf. 3530 - *Risk Management Insurance*)

The Board expects sound fiscal management from the administration. The Superintendent/designee shall administer the adopted budget in accordance with Board policies and accepted business practices.

(cf. 3110 – *Transfer of Funds Between Categories*)
(cf. 3300 – *Expenditures, Expending Authority*)
(cf. 3311 - *Bids*)
(cf. 3312 – *Contracts*)

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CONCEPTS AND ROLES (continued)

(cf. 3400 – Management of District Assets/Accounts)
(cf. 3430 – Investing)
(cf. 3440 – Inventories)

In the development of a District budget, the Board and the Superintendent/designee shall establish a calendar that reflects the full budget cycle and a process that satisfies the requirements of law, including opportunities for public input. The Superintendent/designee shall provide fiscal data and prepare a proposed budget document within the budget priorities and parameters set by the Board. The Board shall adopt a budget that is aligned with the District's vision and goals and enables the District to meet its fiscal obligations.

(cf. 0100 - Philosophy)
(cf. 3100 - Budget)
(cf. 9000 - Role of the Board)

Role of the Board

The Board:

1. Approves and adopts the annual budget and approves budget transfers.
2. Is accountable for all District funds.
3. Adopts written policies governing the purchase of supplies and equipment.
4. Monitors all expenditures by receiving statements and approving payments.
5. Selects an auditor and reviews the annual audit of District accounts and business procedures.
6. Adopts an insurance program which complies with law and reflects prudent financial management.
7. Provides for long-range plans to acquire or dispose of sites and to add, maintain and staff new facilities.
8. Advocates and secures community support for additional financing when necessary.

The Board shall monitor financial operations so as to ensure the District's fiscal integrity and accountability to the community. The Superintendent/designee shall

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CONCEPTS AND ROLES (continued)

complete all required financial reports, facilitate the independent audit process, recommend financial plans for meeting program needs, and keep the Board informed about the District's fiscal and noninstructional operations.

(cf. 0500 - Accountability)

(cf. 3460 - Financial Reports and Accountability)

Role of Superintendent/designee

The Superintendent/designee:

1. Prepares the detailed annual budget and presents it to the Board for adoption.
2. Administers the budget and keeps expenditures within approved limits. Gives the Board information and recommendations regarding budget transfers.
3. Enforces requisition and purchase order policies and regulations.
4. Establishes control/inventory systems to account for District funds, supplies and equipment in accordance with law and Board policy.
5. Makes all financial reports required by law or Board policy and prepares reports for public release.
6. Analyzes the district's financial condition and presents the Board with proposals for meeting financial needs.
7. Recommends auditor(s) to prepare the annual audit of District accounts and business procedures.
8. Helps the Board to establish an adequate insurance program.
9. Maintains the District's noninstructional operations.

Working Relationships of the Board and Superintendent/designee

The Superintendent/designee shall recommend financial plans in accordance with the District's goals and objectives. The Board shall be informed whenever District programs may be endangered by a lack of funds or when the continuation of District programs may result in an overexpenditure of District funds.

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CONCEPTS AND ROLES (continued)

The Board will receive complete information from the Superintendent/designee and staff on all matters relating to the District's financial operations. The Board shall closely scrutinize all district financial operations so that it may fully discharge its legal responsibilities with regard to school finance.

Legal Reference:

EDUCATION CODE

- 35035 Powers and duties of superintendent
- 35160 Authority of governing boards
- 35160.1 Broad authority of school district
- 35161 Powers and duties of governing boards

Management Resources

WEB SITES

- CSBA: <http://www.csba.org>
- California Association of School Business Officials: <http://www.casbo.org>
- California Department of Education: <http://www.cde.ca.gov>
- Fiscal Crisis Management Assistance Team: <http://www.fcmat.org>
- School Services of California: <http://www.sscal.com>