

CONCEPTS AND ROLES IN BUSINESS AND NONINSTRUCTIONAL OPERATIONS;
GOALS AND OBJECTIVES

Fiscal Management

The board of trustees recognizes that money and money management are a necessary support of the whole school program. To make that support as effective as possible, the board intends:

- A. To encourage financial planning through the best possible budget procedures;
- B. To explore all practical sources of dollar income;
- C. To guide the expenditure of funds so as to extract the greatest educational returns;
- D. To expect top-quality accounting and reporting procedures; to adopt and implement sound fiscal procedures. The school business administrator shall prepare a manual of procedures to ensure that all business operations of the school are carried out uniformly, efficiently and in accordance with law and board policy;
- E. To maintain a level of per student expenditure sufficient to provide high quality education.

Internal Controls/Standard Operating Procedures

The board of trustees is committed to financial integrity and directs the lead person to establish specific regulations and standard operating procedures for business functions which are designed to be in accordance with the auditing standards generally accepted in the United States under Generally Accepted Accounting Principles (GAAP) and standards contained in Government Auditing Standards (GAS) issued by the Comptroller General of the United States, and as deemed necessary and appropriate by school management. Internal controls shall promote operational efficiency and effectiveness, provide reliable financial information, safeguard assets and records, encourage adherence to prescribed policies and comply with law and regulation.

Support Services

The board of trustees expects operation and maintenance of the school plant and equipment to set high standards of safety, to maintain the health of students and staff, to reflect the aspirations of the community, to support environmentally the efforts of the staff to provide a good education and to preserve the community's major investment.

In order to provide services that sufficiently support the educational program, the board establishes as broad goals:

- A. To provide a physical environment for teaching and learning that is safe and pleasant for students, staff, and public;
- B. To provide safe transportation for eligible students;
- C. To make nutritious meals available to students;
- D. To provide resources, facilities and assistance to meet the needs of the educational program as they develop.

CONCEPTS AND ROLES IN BUSINESS AND NONINSTRUCTIONAL OPERATIONS; GOALS AND OBJECTIVES (continued)

Adopted: April 11, 2013

Key Words

Concepts and Roles in Business, Noninstructional Operations, Goals and Objectives in Business and Noninstructional Operations, Planning, Business

Legal References:

<u>N.J.S.A.</u> 2C:30-4	Disbursement of public moneys, incurrence of obligations in excess of appropriation
<u>N.J.S.A.</u> 18A:4-14	Uniform system of bookkeeping for school districts
<u>N.J.S.A.</u> 18A:17-14.1 through -14.3	Appointment of school business administrator; duties; subcontracting; tenure acquisition
<u>N.J.S.A.</u> 18A:17-24.1	Sharing of superintendent, school business administrator; procedure
<u>N.J.S.A.</u> 18A:18A-1 <u>et seq.</u>	Public School Contracts Law
<u>N.J.S.A.</u> 18A:20-1 <u>et seq.</u>	Title in board of education
<u>N.J.S.A.</u> 18A:33-1 <u>et seq.</u>	Facilities in general
<u>N.J.S.A.</u> 40A:65-1 <u>et seq.</u>	Uniform Shared Services and Consolidation Act
<u>N.J.A.C.</u> 2:36-1.1 <u>et seq.</u>	Child Nutrition Programs
<u>N.J.A.C.</u> 6A:9-12.1 <u>et seq.</u>	Requirements for administrative certification
<u>See particularly:</u>	
<u>N.J.A.C.</u> 6A:9-12.1, -12.2, -12.3(d), -12.7	
<u>N.J.A.C.</u> 6A:23A-1.1 <u>et seq.</u>	Fiscal accountability, efficiency and budgeting procedure
<u>N.J.A.C.</u> 6A:23A-22.12	Financial Operations of Charter Schools; Internal Controls
<u>N.J.A.C.</u> 6A:26-1.1 <u>et seq.</u>	Educational Facilities
<u>N.J.A.C.</u> 6A:27-1.1 <u>et seq.</u>	Student Transportation

Possible

Cross References:

*3100	Budget planning, preparation and adoption
3200	Income
3300	Expenditures/expending authority
3400	Accounts
3500	Noninstructional operations
*3510	Operation and maintenance of plant
3530	Insurance management
3541	Transportation
3542	Food service
3452.1	Local Wellness
3543	Office services
3570	School records and reports
3600	Evaluation of business and noninstructional operations
*7110	Long-range facilities planning
9123/9124	Appointment of board secretary; appointment of business official

*Indicates policy is included in the Critical Policy Reference Manual.