

**CONCEPTS AND ROLES**

The Governing Board recognizes that money and money management comprise the foundational support of the entire school program. 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.

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.

**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.

## CONCEPTS AND ROLES (continued)

### Role of Superintendent or Designee

The Superintendent or 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

The Superintendent or designee shall recommend financial plans in accordance with the district's goals and objectives. The Board desires to 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.

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