

**CONCEPTS AND ROLES**

The Governing Board recognizes that prudent financial decisions are crucial to the district's ability to provide a high-quality education for students. It is therefore essential that the Board establish reliable budget development processes and adopt a responsible budget with spending priorities which reflect the district's vision and goals. When needed, the Board shall advocate and seek community, state or federal support for additional financing.

The Board expects sound fiscal management from the administration. The Superintendent or designee shall prepare the detailed annual budget and present it to the Board for review and adoption. He/she shall administer the adopted budget in accordance with Board policies and accepted business procedures.

The Board shall monitor financial operations so as to ensure the district's fiscal integrity. The Superintendent or designee shall make all required financial reports, recommend auditors to the Board, recommend financial plans for meeting program needs, and keep the Board fully informed about the district's fiscal and non----instructional operations.

The Board shall make every effort to ensure that the district provides healthy school environments and maintains high standards of safety in the operation of facilities, equipment and services. The Superintendent or designee shall establish a risk management program that promotes safety and protects district resources.

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