

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

Fiscal Management

The Chester Board of Education 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 chief school administrator/designee shall prepare a manual of procedures to ensure that all business operations of the district 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 education is committed to financial integrity and directs the chief school administrator to establish specific regulations and standard operating procedures for business functions which are designed to provide district administrators with reasonable assurance that the district's goals and objectives will be met and that meet the requirements of N.J.A.C. 6A:23A-6.5 through 6.13. 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.

The district may submit a written request to the Commissioner to approve an alternative system, approach or process for implementing the internal controls required in this subchapter. The application must include documented evidence that includes but is not limited to, an independent, third-party written assessment that the alternative system, approach or process will achieve the same safeguards, efficiency and other purposes as the specified internal control requirement(s).

Personnel Tracking and Accounting

The district shall maintain an accurate, complete, and up-to-date automated position control roster to track the actual number and category of employees and the detailed information for each in accordance with N.J.A.C. 6A:23A-6.8.

Support Services

The Chester Board of Education 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

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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.

Long-Range Plans

In compliance with law, the chief school administrator will develop a five-year comprehensive maintenance plan. The board will review this plan, and the district's long-range facilities plan annually, and will revise them as necessary with the advice of the chief school administrator.

Adopted: October 8, 2002
 NJSBA Review/Update: August 2008, September 2009, August 2016, September 2018 April 27, 2009, September 17 2018, August 16, 2021,
 Readopted: January 2024

Key Words

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

<u>Legal References:</u>	<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 chief school administrator, 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>	Acquisition and Disposition of Property
	<u>N.J.S.A.</u> 18A:33-1 <u>et seq.</u>	Facilities in general
	<u>N.J.S.A.</u> 18A:39-1 <u>et seq.</u>	Transportation to and from schools
	<u>N.J.S.A.</u> 40:8A-1 <u>et seq.</u>	Interlocal Services 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:23-1.1 <u>et seq.</u>	Finance and Business Services
	<u>N.J.A.C.</u> 6A:23A-6.5 through 6.13	Segregation of duties; organization structure
	<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

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Possible

<u>Cross References:</u>	*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	District 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.