



UHCS Policy File Code:	3000
Monitored:	X
Mandated:	X
Other Reasons:	X

**CONCEPTS AND ROLES IN BUSINESS AND NON-INSTRUCTIONAL 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 pupil expenditure sufficient to provide high quality education.

Internal Controls / Standard Operating Procedures

The Board of Trustees is committed to financial integrity and directs the Executive Director to establish specific regulations and standard operating procedures for business functions which are designed to provide school administrators with reasonable assurance that the school'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 school 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 school 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 (by December 31, 2009).

## 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 pupils 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 pupils, staff, and public;
- B. To provide safe transportation for eligible pupils;
- C. To make nutritious meals available to pupils;
- 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 Executive Director will develop a five-year comprehensive maintenance plan. The board will review this plan, and the school's long-range facilities plan annually, and will revise them as necessary with the advice of the Executive Director.

**Board Approval Date: 12/15/2009**