

**CRANFORD PUBLIC SCHOOLS
CRANFORD, NEW JERSEY**

**POLICY: CONCEPTS AND ROLES IN BUSINESS AND NON-INSTRUCTIONAL
OPERATIONS: GOALS AND OBJECTIVES**

Fiscal Management

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

- A. To encourage advance 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/Board Secretary 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 sound fiscal practices.
- E. To maintain a level of per pupil expenditure sufficient to provide high quality education.

Internal Controls / Standard Operating Procedures

The Board of Education is committed to financial integrity and directs the School Business Administrator/Board Secretary 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 (by December 31, 2009).

Financial and Human Resources Management

The district shall maintain an enterprise resource planning (ERP) system which integrates all data and processes of the district into a unified system in compliance with N.J.A.C. 6A:23A-6.7.

Support Services

The Board of Education expects operation and maintenance of the school plant and equipment to set high standards of safety, to promote 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.

Long-range Plans

In compliance with law, the Superintendent of Schools 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 Superintendent of Schools.

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| Legal References: N.J.S.A. | 2C:30-4 | Disbursement of public moneys, incurrence of obligations in excess |
| of appropriation | N.J.S.A. | 18A:4-14 Uniform system of bookkeeping for school districts. |
| | N.J.S.A. | 18A:17-14.1 through -14.3 Appointment of school business administrator; may act as secretary; duties, etc... |
| | N.J.S.A. | 18A:17-24.1 Sharing of superintendent, school business administrator; procedure |
| | N.J.S.A. | 18A:18A-1 <u>et. seq.</u> Public School Contracts Law |
| | N.J.S.A. | 18A:20-1 <u>et. seq.</u> Acquisition and Disposition of Property |
| | N.J.S.A. | 18A:33-1 <u>et. seq.</u> Facilities in general |
| | N.J.S.A. | 18A:39-1 <u>et. seq.</u> Transportation to and from schools |
| | N.J.A.C. | 2:36-1.1 et seq. Child Nutrition Programs |
| | N.J.A.C. | 6A:9-12.1 et. seq. Requirements for administrative cert. |
| | | See particularly: |
| | N.J.A.C. | 6A:9-12.1, -12.2,-12.3(d), -12.7 |
| | N.J.A.C. | 6A:23-1.1 et seq. Finance and Business Services |
| | N.J.A.C. | 6A:23A-6 et seq. Accountability Regulations |
| | | See particularly: |
| | N.J.A.C. | 6A:23A-6.4 -6.13 |
| | N.J.A.C. | 6A:26-1.1et seq. Educational Facilities |
| | N.J.A.C. | 6A:27-1.1et seq. Student Transportation |

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| Possible Cross References: | 3100 | Budget Planning, Preparation and Adoption |
| | 3510 | Operation and maintenance of Plant |
| | 3541.1 | Routes and Service |
| | 3570 | District Records and Reports operations |
| | 9123 | Board Secretary |

Adopted: September 29, 1988
 Revised: December 9, 1996
 Revised: June 23, 2008
 Revised: March 15, 2010