

## ARTICLE 3: BUSINESS AND NON-INSTRUCTIONAL OPERATIONS

### Concept and Role in Business and Non-Instructional Operations

#### Business Management Philosophy

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It is the board of education's intent that all business functions, including planning, budgeting, purchasing, accounting, investing, auditing, and managing physical assets will be conducted in a manner that conforms with the highest ethical and legal standards associated with sound business practice.

Further, the board of education will endeavor to use the school district's fiscal and physical assets wisely and to maintain a sensitive balance between operating a quality school system and the community's ability to supply resources for such a system.

Moreover, all attempts will be made to insure an educational environment that is safe, healthy, and functionally supportive of instructional programs.

The superintendent of schools is responsible for implementation of the foregoing philosophy.

Legal Reference:                      §79-1084                      Board of Education, Budget, Tax,  
Levy.