

## Section 700 – Business Operation

### Fiscal Management Goals and Objectives

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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 fiscal 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 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.