## **CONCEPTS AND ROLES**

## Business

The Board of Education recognizes that sound financial planning and practices comprise the foundational support of the services and programs of the Office of Education. To make that support as effective as possible, the Board intends to:

- 1. Encourage planning through the best budget procedures;
- 2. Encourage staff to explore practical and reliable sources of income;
- 3. Support expenditures to obtain the greatest educational returns;
- 4. Expect top-quality accounting and reporting procedures;
- 5. Maintain adequate per student expenditures sufficient to provide high quality education.

Legal Reference: EDUCATION CODE 1040 Duties of boards

Policy HUMBOLDT COUNTY OFFICE OF EDUCATION Adopted: October 21, 1987 Eureka, California

Revised: October 12, 2005