

CONCEPTS AND ROLES

The County Board of Education recognizes that sound financial planning comprises the foundational support of the services and programs of the County Office of Education. To make that support as effective as possible the Board expects:

1. Advance planning through the best possible budget procedures.
2. Staff to explore all practical sources of income.
3. Staff to guide the expenditure of funds so as to extract the greatest education returns.
4. Top-quality accounting and reporting procedures.
5. Income sources are identified and calculated as early as possible each year.
6. The maintenance of a favorable cash flow through the early receipt of income.

Policy adopted: September 16, 1991

Revised: November 17, 1997