

**KANAWHA COUNTY BOARD OF EDUCATION POLICY**  
**Series: D04 Fiscal and Business Management - Goals and Objectives**

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

1. To encourage advance planning through the best possible budget procedures.
2. To explore all practical and legal sources of dollar income.
3. To guide the expenditure of funds so as to achieve the greatest educational returns.
4. To require maximum efficiency in accounting and reporting procedures.
5. To maintain a level of per pupil expenditure needed to provide high quality education.

As trustee of community, state, and federal funds allocated for use in local education, the Board of Education has the responsibility to protect the funds and use them wisely.

The Board of Education also looks upon business operations of the school system as essential - yet ancillary and auxiliary - to the central function of the school system, which is education. The Board serves as trustee of school facilities and overseer of school business operations for the purpose of providing the facilities and services that will support a good educational program.

The Board of Education expects operation and maintenance of the school plant, equipment, and services to set high standards of safety, to promote the health of pupils and staff, to reflect the aspirations of the community, and to support environmentally the efforts of the staff to provide good instruction.

With the assistance of the Superintendent and personnel designated by him, efficient and businesslike procedures are to be established for fiscal accounting, purchasing, and management of equipment and supplies.

There is to be established a thorough, effective, and economical maintenance program that will assure a useful life of school sites, plants, and equipment.

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