



# District's Financial Principles

April 14, 2010

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**Chief Financial Officer**

## District Fiscal Foundation - Built upon 16 Principles of Sound Financial Management

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1. Business Ethics
  2. Strategic Financial Planning
  3. Capital Projects Plan
  4. Fiscal Plan
  5. Balanced Budget
    - a) Recurring Revenues pay for recurring expenses.
  6. Revenues
  7. Cash Management and Investment
  8. Internal Control
  9. Disbursements
  10. Debt Management
  11. Reserves
  12. Procurement and Contracting
  13. Accounting and Financial Reporting
  14. Independent Audit
  15. Internal Audit
  16. Asset Inventory



**Questions?**