

### FISCAL MANAGEMENT GOALS

The board 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:

- A. To encourage advance planning through the best possible budget procedures;
- B. To explore all practical and legal sources of dollar income;
- C. To guide the expenditure of funds so as to achieve the greatest educational returns;
- D. To require maximum efficiency in accounting and reporting procedures; and
- E. To maintain a level of per pupil expenditure needed to provide high quality education.

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

First Reading: 4/13/2000

Adopted: 5/11/2000