

## Minimum Fund Balance

Annually, it is in the best interest of Woodland School District that the board of directors target a goal range of 8% to 10% of the current year's expenditures to address potential general fund needs and continue to maintain an acceptable and adequate minimum fund balance for district operations.

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Cross References:      Board Policy 6040      Expenditures in Excess of Budget  
                                 Board Policy 6020      System of Funds and Accounts

Legal References:      RCW 28A.320.070      School district as self-insurer - Authority  
                                 RCW 28A.505              School Districts' Budgets  
                                 RCW 28A.505.130      Budget - Requirements for balancing estimated expenditures