

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.

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