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## 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