

## **FINANCIAL MANAGEMENT**

### General Fund

This fund is financed primarily from the following sources:

1. Local taxes,
2. State support funds,
3. County administered funds, and
4. Federal grants.

The General Fund is established for maintenance and operation of the school district to account for all financial operations of the school district, except those required to be accounted for in another fund as legally authorized.

This fund is managed in accordance with special regulations, restrictions and limitations and constitutes an independent fiscal and accounting entity.

Legal Reference:     [WAC 392-123](#)           Finance--School District Budgeting

Adopted: September 9, 1992