

**OSSEO-FAIRCHILD SCHOOL DISTRICT**



**2023-24**

**BUDGET-ANNUAL MEETING**

**OCTOBER 30, 2023**

**7:00 P.M.**

# TABLE OF CONTENTS

<b>Agenda &amp; Minutes .....</b>	<b>Pages 1 - 4</b>
<b>2023 Agenda .....</b>	<b>Page 1</b>
<b>2022 Minutes.....</b>	<b>Pages 2 - 4</b>
<b>Financial Data .....</b>	<b>Pages 5 – 13</b>
<b>2021/22 – 2022/23 – 2023/24 .....</b>	<b>Pages 5 – 9</b>
<b>Debt Service Schedules .....</b>	<b>Page 10</b>
<b>Sources of Revenue .....</b>	<b>Page 11</b>
<b>Historical Financial Data .....</b>	<b>Page 12</b>
<b>Fund 80 – Community Service Fund.....</b>	<b>Page 13</b>
<b>Resolutions.....</b>	<b>Pages 14 - 16</b>
<b>Salaries and Expense Reimbursement of Board Members.....</b>	<b>Page 14</b>
<b>Food Service Program .....</b>	<b>Page 14</b>
<b>Legal Proceedings .....</b>	<b>Page 15</b>
<b>Authorization to Borrow for Cash Flow Purposes .....</b>	<b>Page 15</b>
<b>Depositories for District Funds.....</b>	<b>Page 16</b>
<b>Approval of Tax Levy .....</b>	<b>Page 16</b>
<b>General Information .....</b>	<b>Pages 17 - 21</b>
<b>School Calendar .....</b>	<b>Page 17</b>
<b>Board of Education/Administration Information.....</b>	<b>Page 18</b>
<b>Fund Definitions.....</b>	<b>Page 19 - 21</b>

**OSSEO-FAIRCHILD SCHOOL DISTRICT**  
**Osseo, Wisconsin**

**Budget Hearing/Annual Meeting**  
**Monday, October 30, 2023 - 7:00 p.m.**  
**Osseo-Fairchild Technical Education Center – David Ihle Learning Center**

**AGENDA**

- A. Meeting Called to Order – Matt Hazen, Board President
- B. Clerk Reports Proof of Notice Given
- C. Election of Meeting Chairperson
- D. Election of Meeting Clerk in the Absence of the School District Clerk
- E. 2022 Annual Meeting Minutes
- F. Reading of Reports
  - A. 2022-23 Treasurer's Report
- G. Budget Hearing
  - A. 2023-24 Budget Presentation
  - B. Fund 80 – Community Service
- 8. Annual Meeting
  - A. Old Business
  - B. New Business
    - 1. Resolutions:
      - a. Salaries and Expense Reimbursement of Board Members
      - b. Food Service Program
      - c. Legal Proceedings
      - d. Authorization to Borrow for Cash Flow Purposes
      - e. Depositories for District Funds
      - f. Tax Levy
    - 2. Discuss/Approve the Time Frame of the Question and Answer Session Proceeding Regular Board Meetings.
  - C. Other Business That May Be Legally Examined Under the Powers of the Annual Meeting in Accordance with Wisconsin Statutes 120.10
- 9. Adjournment



OSSEO-FAIRCHILD SCHOOL DISTRICT  
Osseo, Wisconsin

Annual School District Meeting

Monday, October 24, 2022 – 7:00 p.m.

Osseo-Fairchild Technical Education Center-David Ihle Learning Center

1. The Osseo-Fairchild School District Annual Meeting was called to order by President Matt Hazen.
2. School District Clerk, Patricia Matthews, reported proof of notice given to the school district electors.
3. President Hazen called for nominations for a chairperson of the meeting. A motion was made by Rozanne Traczek and seconded by Gerald Bodway to nominate Matt Hazen as chairperson. A motion was made by Phil Hazard and seconded by Lee Dawson to close nominations and cast a unanimous ballot for Matt Hazen. Motion carried. Matt Hazen was elected chairperson.
4. School District Clerk, Patricia Matthews, was present.
5. Minutes from the 2021 Annual Meeting were printed in the 2022 booklet. A motion was made by Frans Carlstrom and seconded by Alice Glavin to approve the minutes from the 2021 Annual Meeting. Motion carried.
6. Reading of Reports
  - A. 2021-22 Treasurer's Report presented by Finance Manager, Lisa Skoyen.
7. Budget Hearing
  - A. Finance Manager, Lisa Skoyen, conducted the 2022-23 budget hearing and reviewed Fund 80 – Community Service.
8. Annual Meeting
  - A. Old Business – None
  - B. New Business
    1. Resolutions
      - a. RESOLUTION - SET SALARIES AND EXPENSE REIMBURSEMENT OF BOARD MEMBERS: Be it resolved that the electors of Osseo-Fairchild School District fix the yearly salaries of school board members as follows: President \$2,939, Clerk \$2,830, Treasurer \$2,830, regular members \$2,720. Mileage will be the current federal amount (117.10) (3).

Introduced by Frans Carlstrom

Seconded by Alice Glavin

Motion carried.



- b. RESOLUTION – FOOD SERVICE PROGRAM: Be it resolved by the electors of the Osseo-Fairchild School District of Trempealeau, Eau Claire, Jackson and Clark Counties, Wisconsin, assembled in annual district meeting on the 24<sup>th</sup> day of October 2022, as follows:
1. That said School Board is hereby directed to provide meals to any and all pupils of this school district attending any of the schools of said district as such a cost as shall be set by the School Board.
  2. That said School Board is hereby authorized to pay any deficiency, which shall result from said lunch program from the General Fund.

Introduced by Alice Glavin  
Seconded by Frans Carlstrom  
Motion carried.

1. c. RESOLUTION – LEGAL PROCEEDINGS: Be it resolved by the electors of the Osseo-Fairchild School District of Trempealeau, Eau Claire, Jackson and Clark Counties, Wisconsin, assembled in annual district meeting on the 24<sup>th</sup> day of October 2022, that the School District President is hereby directed to provide for the prosecution or defense of any action or proceeding in which the school district is interested.

Introduced by Rozanne Traczek  
Seconded by Gerald Bodway  
Motion carried.

- d. RESOLUTION - AUTHORIZATION TO BORROW FOR CASH FLOW PURPOSES: Be it resolved that the electors of the Osseo-Fairchild School District authorize the Board of Education to use short-term borrowing for cash flow purposes for the operation of the schools for the 2022-2023 school year and until the 2023-2024 Annual Meeting.

Introduced by Kris Bertrand  
Seconded by Phil Hazard  
Motion carried.

- e. RESOLUTION – DEPOSITORIES FOR DISTRICT FUNDS: Be it resolved that the electors of the Osseo-Fairchild School District authorize the Board of Education to utilize American Deposit Management Company, Associated Bank, CCF (Citizens Community Federal) Bank and Alliance Bank as depositories for district funds.

Introduced by Alice Glavin

Seconded by Kris Bertrand

Motion carried.

- f. RESOLUTION - APPROVAL OF TAX LEVY: Be it resolved to approve a tax levy in the amount of \$4,706,802 (Published) \$4,707,003 (Revised) to operate the School District for the 2022-2023 school year, as recommended by the Board of Education of the Osseo-Fairchild School District: \$2,761,799 (Published) \$2,823,250 (Revised) for the General Fund, \$1,698,813 (Published) 1,637,563 (Revised) for Referendum Debt Retirement, \$106,190 (Published) for Non-Referendum Debt Retirement and \$140,000 for Community Service Fund.

Introduced by Dave Glavin

Seconded by Rozanne Traczek

Motion carried.

- C. Other business that may be legally examined under the powers of the Annual Meeting in accordance with Wisconsin Statutes 120.10 was conducted.

- 9. A motion was made by Kris Bertrand and seconded by Frans Carlstrom to adjourn the meeting. Motion carried.

Respectfully Submitted,

Patricia Matthews, Clerk



# OSSEO-FAIRCHILD SCHOOL DISTRICT

BUDGET ADOPTION 2023-2024			
GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance (Account 930 000)	1,555,707.56	1,588,211.99	1,621,906.35
Ending Fund Balance, Nonspendable (Acct. 935 000)	141,232.65	69,096.67	70,000.00
Ending Fund Balance, Restricted (Acct. 936 000)	14,179.36	3,257.95	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	1,432,799.98	1,549,551.73	1,551,906.35
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>1,588,211.99</b>	<b>1,621,906.35</b>	<b>1,621,906.35</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
<b>210 Taxes</b>	3,000,822.38	2,823,958.38	3,097,764.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	12,910.53	13,003.83	5,000.00
270 School Activity Income	21,851.75	29,720.25	20,000.00
280 Interest on Investments	1,651.15	29,088.71	5,000.00
290 Other Revenue, Local Sources	20,275.00	20,840.00	16,300.00
<b>Subtotal Local Sources</b>	<b>3,057,510.81</b>	<b>2,916,611.17</b>	<b>3,144,064.00</b>
<b>Other School Districts Within Wisconsin</b>			
<b>310 Transit of Aids</b>	0.00	0.00	0.00
340 Payments for Services	355,833.26	391,204.46	450,717.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>355,833.26</b>	<b>391,204.46</b>	<b>450,717.00</b>
<b>Other School Districts Outside Wisconsin</b>			
<b>440 Payments for Services</b>	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
<b>510 Transit of Aids</b>	23,918.00	19,834.00	17,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	30,897.00	29,978.56	30,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>54,815.00</b>	<b>49,812.56</b>	<b>47,000.00</b>
<b>State Sources</b>			
<b>610 State Aid -- Categorical</b>	141,334.00	162,576.80	125,076.00
620 State Aid -- General	6,381,032.00	6,693,073.00	7,111,277.00
630 DPI Special Project Grants	35,225.21	45,502.15	23,049.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	253,236.13	304,909.75	240,000.00
660 Other State Revenue Through Local Units	8,742.97	6,050.38	8,000.00
690 Other Revenue	797,921.60	765,304.12	766,486.00
<b>Subtotal State Sources</b>	<b>7,617,491.91</b>	<b>7,977,416.20</b>	<b>8,273,888.00</b>
<b>Federal Sources</b>			
<b>710 Federal Aid - Categorical</b>	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	885,088.57	442,137.66	877,000.00
750 IASA Grants	212,546.99	218,863.00	240,000.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	567,200.34	552,515.39	160,942.00
790 Other Federal Revenue - Direct	25,999.20	324,938.56	0.00
<b>Subtotal Federal Sources</b>	<b>1,690,835.10</b>	<b>1,538,454.61</b>	<b>1,277,942.00</b>



<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<i>Other Financing Sources</i>			
<b>850 Reorganization Settlement</b>	0.00	0.00	0.00
860 Compensation, Fixed Assets	8,441.00	31,630.00	1,000.00
870 Long-Term Obligations	60,648.48	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>69,089.48</b>	<b>31,630.00</b>	<b>1,000.00</b>
<i>Other Revenues</i>			
<b>960 Adjustments</b>	0.00	12,663.47	0.00
970 Refund of Disbursement	5,798.00	41,367.92	42,200.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	27,842.36	70,409.41	1,000.00
<b>Subtotal Other Revenues</b>	<b>33,640.36</b>	<b>124,440.80</b>	<b>43,200.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,879,215.92</b>	<b>13,029,569.80</b>	<b>13,237,811.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
<b>110 000 Undifferentiated Curriculum</b>	1,787,199.94	1,915,875.09	2,008,739.00
120 000 Regular Curriculum	2,212,660.74	2,215,256.67	2,310,110.00
130 000 Vocational Curriculum	676,521.71	772,101.60	414,096.00
140 000 Physical Curriculum	280,598.93	291,586.30	290,301.00
160 000 Co-Curricular Activities	206,210.74	259,538.36	266,053.00
170 000 Other Special Needs	93,218.56	54,164.17	57,554.00
<b>Subtotal Instruction</b>	<b>5,256,410.62</b>	<b>5,508,522.19</b>	<b>5,346,853.00</b>
<i>Support Sources</i>			
<b>210 000 Pupil Services</b>	355,221.33	368,759.83	420,027.00
220 000 Instructional Staff Services	596,582.44	642,400.57	513,023.00
230 000 General Administration	392,776.31	336,107.70	381,743.00
240 000 School Building Administration	434,806.01	537,240.92	563,065.00
250 000 Business Administration	3,161,078.70	2,682,729.97	3,058,346.00
260 000 Central Services	101,814.00	105,651.92	107,347.00
270 000 Insurance & Judgments	151,360.42	156,798.12	179,930.00
280 000 Debt Services	38,973.64	59,681.21	50,800.00
290 000 Other Support Services	274,149.18	592,579.32	382,773.00
<b>Subtotal Support Sources</b>	<b>5,506,762.03</b>	<b>5,481,949.56</b>	<b>5,657,054.00</b>
<i>Non-Program Transactions</i>			
<b>410 000 Inter-fund Transfers</b>	1,127,862.75	1,137,654.08	1,382,642.00
430 000 Instructional Service Payments	893,762.77	867,749.61	851,262.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
<b>490 000 Other Non-Program Transactions</b>	<b>61,913.32</b>	<b>0.00</b>	<b>0.00</b>
<b>Subtotal Non-Program Transactions</b>	<b>2,083,538.84</b>	<b>2,005,403.69</b>	<b>2,233,904.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,846,711.49</b>	<b>12,995,875.44</b>	<b>13,237,811.00</b>

<b>SPECIAL PROJECT FUNDS (FUND 21)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	404,040.31	664,280.60	695,103.14
<b>900 000 Ending Fund Balance</b>	<b>664,280.60</b>	<b>695,103.14</b>	<b>648,241.14</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>540,163.45</b>	<b>341,392.43</b>	<b>177,500.00</b>
100 000 Instruction	190,927.24	290,026.88	220,800.00
200 000 Support Services	77,165.57	14,268.01	1,112.00
400 000 Non-Program Transactions	11,830.35	6,275.00	2,450.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>279,923.16</b>	<b>310,569.89</b>	<b>224,362.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	1,113,338.98	1,122,654.08	1,359,569.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00



<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
<b>310 Transit of Aids</b>	0.00	35,784.66	0.00
340 Payments for Services	48,710.00	46,556.20	63,775.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>48,710.00</b>	<b>82,340.86</b>	<b>63,775.00</b>
<b>Other School Districts Outside Wisconsin</b>			
<b>440 Payments for Services</b>	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
<b>510 Transit of Aids</b>	50,197.00	43,236.00	54,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	86,345.61	92,538.90	85,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>136,542.61</b>	<b>135,774.90</b>	<b>139,000.00</b>
<b>State Sources</b>			
<b>610 State Aid -- Categorical</b>	352,996.00	455,903.72	520,946.00
620 State Aid -- General	48,157.00	43,112.00	50,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	6,694.98	7,643.28	9,885.00
<b>Subtotal State Sources</b>	<b>407,847.98</b>	<b>506,659.00</b>	<b>580,831.00</b>
<b>Federal Sources</b>			
<b>710 Federal Aid - Categorical</b>	0.00	0.00	0.00
730 DPI Special Project Grants	260,333.00	225,624.73	240,000.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>260,333.00</b>	<b>225,624.73</b>	<b>240,000.00</b>
<b>Other Financing Sources</b>		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
<b>960 Adjustments</b>	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,966,772.57</b>	<b>2,073,053.57</b>	<b>2,383,175.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
<b>110 000 Undifferentiated Curriculum</b>	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,403,312.68	1,412,526.10	1,523,154.00
160 000 Co-Curricular Activities	0.00	572.90	574.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>1,403,312.68</b>	<b>1,413,099.00</b>	<b>1,523,728.00</b>



<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>Support Sources</b>			
<b>210 000 Pupil Services</b>	230,106.10	268,962.11	358,412.00
220 000 Instructional Staff Services	117,738.95	131,902.54	145,282.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	63,795.40	52,648.72	48,784.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
<b>Subtotal Support Sources</b>	<b>411,640.45</b>	<b>453,513.37</b>	<b>552,478.00</b>
<b>Non-Program Transactions</b>			
<b>410 000 Inter-fund Transfers</b>	0.00	0.00	0.00
430 000 Instructional Service Payments	151,819.44	206,441.20	306,969.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>151,819.44</b>	<b>206,441.20</b>	<b>306,969.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,966,772.57</b>	<b>2,073,053.57</b>	<b>2,383,175.00</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	650,390.91	634,125.12	794,966.38
<b>900 000 ENDING FUND BALANCES</b>	<b>634,125.12</b>	<b>794,966.38</b>	<b>877,066.38</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,607,644.21</b>	<b>1,762,956.26</b>	<b>1,474,180.00</b>
281 000 Long-Term Capital Debt	1,513,725.00	1,494,235.00	1,286,500.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	110,185.00	107,880.00	105,580.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,623,910.00</b>	<b>1,602,115.00</b>	<b>1,392,080.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>4,490,000.00</b>	<b>2,980,000.00</b>	<b>1,660,000.00</b>
<b>CAPITAL PROJECTS FUND (FUNDS 46, 49)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	4,197,941.43	1,155,304.54	566,050.16
<b>900 000 Ending Fund Balance</b>	<b>1,155,304.54</b>	<b>566,050.16</b>	<b>576,050.16</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,822.22</b>	<b>20,292.69</b>	<b>211,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	3,046,459.11	609,547.07	201,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,046,459.11</b>	<b>609,547.07</b>	<b>201,000.00</b>
<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	99,738.92	77,474.73	32,202.34
<b>900 000 ENDING FUND BALANCE</b>	<b>77,474.73</b>	<b>32,202.34</b>	<b>0.34</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>538,200.71</b>	<b>538,285.12</b>	<b>581,432.00</b>
200 000 Support Services	560,464.90	583,557.51	613,634.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>560,464.90</b>	<b>583,557.51</b>	<b>613,634.00</b>



<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	3,814.41	9,966.83	28,294.43
<b>900 000 ENDING FUND BALANCE</b>	<b>9,966.83</b>	<b>28,294.43</b>	<b>28,294.43</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>104,507.90</b>	<b>148,738.75</b>	<b>148,000.00</b>
200 000 Support Services	12,884.39	18,097.99	19,800.00
300 000 Community Services	85,471.09	112,313.16	128,200.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>98,355.48</b>	<b>130,411.15</b>	<b>148,000.00</b>

<b>COOPERATIVE PROGRAM FUND (FUND 99)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>141,892.14</b>	<b>194,013.53</b>	<b>127,884.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	113,262.70	110,650.00	55,293.00
400 000 Non-Program Transactions	28,629.44	83,363.53	72,591.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>141,892.14</b>	<b>194,013.53</b>	<b>127,884.00</b>

<b>Total Expenditures and Other Financing Uses</b>			
<b>ALL FUNDS</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>20,564,488.85</b>	<b>18,499,143.16</b>	<b>18,327,946.00</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>1,127,862.75</b>	<b>1,137,654.00</b>	<b>1,382,642.00</b>
<b>Refinancing Expenditures (FUND 30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>19,436,626.10</b>	<b>17,361,489.16</b>	<b>16,945,304.00</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>-10.68%</b>	<b>-2.40%</b>

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
General Fund	3,000,114.00	2,823,250.00	3,096,764.00
Referendum Debt Service Fund	1,498,425.00	1,637,563.00	1,366,375.00
Non-Referendum Debt Service Fund	108,505.00	106,190.00	103,805.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	100,000.00	140,000.00	140,000.00
<b>TOTAL SCHOOL LEVY</b>	<b>4,707,044.00</b>	<b>4,707,003.00</b>	<b>4,706,944.00</b>
<b>PERCENTAGE DECREASE -- TOTAL LEVY FROM PRIOR YEAR</b>	<b>-0.87%</b>	<b>-0.87%</b>	<b>0.00%</b>

## Osseo-Fairchild School District

Debt Service Schedules (Including Interest) As of July 1, 2023				
FUND 39 (Referendum Debt)		FUND 38 (Non Referendum Debt)		Combined Total Debt
Fiscal Year	Debt Payments	Fiscal Year	Debt Payments	Debt Payments
2023-24	\$1,285,950	2023-24	\$105,030	\$1,390,980
2024-25	\$476,800	2024-25	\$102,580	\$579,380
2025-26	\$478,900			\$478,900
2026-27	\$480,550			\$480,550
2027-28	\$231,750			\$231,750
<b>Total Debt</b>	<b>\$2,953,950</b>	<b>Total Debt</b>	<b>\$207,610</b>	<b>\$3,161,560</b>
Summary of Principal and Interest				
Fund 39		Fund 38		Combined
Principal	\$ 2,780,000	Principal	\$ 200,000	\$ 2,980,000
Interest	\$ 173,950	Interest	\$ 7,610	\$ 181,560
Total	\$ 2,953,950	Total	\$ 207,610	\$ 3,161,560

**NOTES:**

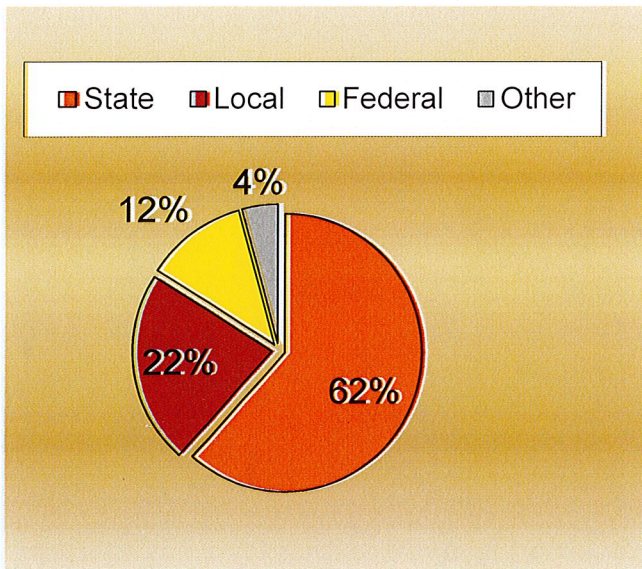
Last year's combined debt was \$4,762,585.

Our regular debt payments are part of the shared cost total used in our general state aid formula.

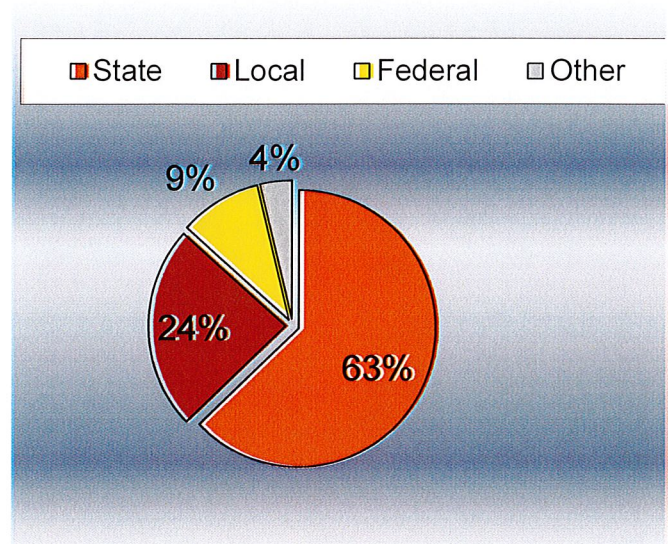


## Where Does the Money Come From?

2022-23 Actual Operating Revenues



2023-24 Budgeted Operating Revenues



Trend Analysis Fiscal Years 2020 through 2024

SOURCE	2019-20	%	2020-21	%	2021-22	%	2022-23	%	Est 2023-24	%
State	7,454,517	68.9%	7,624,947	68.9%	7,672,307	59.6%	8,027,229	61.6%	8,320,888	62.9%
Local	2,707,014	25.0%	2,940,034	25.0%	3,057,511	23.7%	2,916,611	22.4%	3,144,064	23.8%
Federal	238,752	2.2%	912,844	2.2%	1,664,836	12.9%	1,538,455	11.8%	1,277,942	9.7%
Other	422,180	3.9%	504,639	3.9%	484,562	3.8%	547,275	4.2%	494,917	3.7%
Total	10,822,463	100.0%	11,982,464	100.0%	12,879,216	100.0%	13,029,570	100.0%	13,237,811	100.0%



## HISTORICAL FINANCIAL DATA

Year	Valuation	% Change
2012	\$357,930,883	-0.3%
2013	\$363,462,942	1.5%
2014	\$368,021,660	1.3%
2015	\$380,441,824	3.4%
2016	\$395,810,667	4.0%
2017	\$423,749,113	7.1%
2018	\$428,461,466	1.1%
2019	\$440,934,706	2.9%
2020	\$459,781,269	4.3%
2021	\$495,682,114	7.8%
2022	\$554,183,923	11.8%
2023	\$656,977,091	18.5%

Year	FTE's	% Change
2012	978	-0.6%
2013	954	-2.5%
2014	921	-3.5%
2015	901	-2.2%
2016	914	1.4%
2017	894	-2.2%
2018	870	-2.7%
2019	879	1.0%
2020	828	-5.8%
2021	841	1.6%
2022	856	1.8%
2023	812	-5.1%

Year	Levy	% Change
2012	\$3,981,892	1.5%
2013	\$4,053,524	1.8%
2014	\$4,477,827	10.5%
2015	\$4,622,351	3.2%
2016	\$4,651,924	0.6%
2017	\$4,934,140	6.1%
2018	\$4,707,682	-4.6%
2019	\$4,814,994	2.3%
2020	\$4,748,490	-1.4%
2021	\$4,707,044	-0.9%
2022	\$4,707,003	0.0%
2023	\$4,706,944	0.0%

Year	Mill Rate	% Change
2012	11.12	1.8%
2013	11.15	0.2%
2014	12.17	9.1%
2015	12.15	-0.1%
2016	11.74	-3.4%
2017	11.64	-0.8%
2018	10.99	-5.6%
2019	10.92	-0.6%
2020	10.33	-5.4%
2021	9.50	-8.0%
2022	8.49	-10.6%
2023	7.16	-15.7%

## Fund 80 - Community Service Fund

The Community Service Fund is used to account for activities that are not elementary and secondary educational programs, but have the primary function of serving the community. Transactions for these functions are recorded in Fund 80. The district adopts a separate tax levy to support these activities. The statutory authority of establishing a Community Service Fund is under statute 120.13(19). See complete description under General Information Fund Definitions.

The Osseo-Fairchild School District uses the Community Service Fund to make our building facilities accessible to community members and to provide programs and services, outside the scope of the regular education, to all members of our school district community. The direct costs associated with these programs are funded through membership fees and tax levy.

Expenditures associated with providing these facilities and programs include personnel costs, purchased services, fees, supplies, and equipment. The school board approves the community service fund expenditures. The expenditures are also audited annually by an external auditor for comparison to the Wisconsin Department of Public Instruction's criteria regarding the use of the Community Service Fund.

All community students are invited to participate in after-school athletics. Per Wisconsin Statute 118.133 students who are enrolled in a home-based private-educational program may participate in interscholastic athletics and/or extracurricular activities in their school district on the same basis and to the same extent that it permits pupils enrolled in the school district to participate.

With increased costs of current services and the addition of the Technical Education Center, last year the board approved to increase the tax levy by \$40,000 to add community services for adult and youth programs.

### The Fund 80 budget for fiscal year 2023-2024 is as follows:

#### Expenditures

Middle School Athletics	\$ 42,173
Cleaning of building	\$ 11,644
Activities Secretary	\$ 20,560
Maintenance of sites – baseball field & other	\$ 10,500
Community fitness center (note offsetting fee revenue)	\$ 30,527
Adult and Youth Services	<u>\$ 32,596</u>
<b>Total Expenditures</b>	<b>\$ 148,000</b>

#### Revenues

Property tax levy	\$140,000
Fitness Center Admissions & Misc	<u>\$ 8,000</u>
<b>Total Revenues</b>	<b>\$ 148,000</b>

**RESOLUTION - SET SALARIES  
AND EXPENSE REIMBURSEMENT  
OF BOARD MEMBERS**

Be it resolved that the electors of the Osseo-Fairchild School District fix the yearly salary of school board members: President \_\_\_\_\_ (presently \$2,939), Clerk \_\_\_\_\_ (presently \$2,830), Treasurer \_\_\_\_\_ (presently \$2,830), regular members \_\_\_\_\_ (presently \$2,720). Mileage will be the current federal amount (117.10) (3).

Introduced by \_\_\_\_\_

Seconded by \_\_\_\_\_

Date October 30, 2023

Signed: \_\_\_\_\_  
District Clerk

**RESOLUTION – FOOD SERVICE PROGRAM**

Be it resolved by the electors of the Osseo-Fairchild School District of Trempealeau, Eau Claire, Jackson and Clark Counties, Wisconsin, assembled in annual district meeting on the 30th day of October 2023, as follows:

1. That said School Board is hereby directed to provide meals to any and all pupils of this school district attending any of the schools of said district as such a cost as shall be set by the School Board.
2. That said School Board is hereby authorized to pay any deficiency, which shall result from said lunch program from the General Fund.

Introduced by \_\_\_\_\_

Seconded by \_\_\_\_\_

Date October 30, 2023

Signed: \_\_\_\_\_  
District Clerk



### **RESOLUTION – LEGAL PROCEEDINGS**

Be it resolved by the electors of the Osseo-Fairchild School District of Trempealeau, Eau Claire, Jackson and Clark Counties, Wisconsin, assembled in annual district meeting on the 30th day of October 2023, that the School District President is hereby directed to provide for the prosecution or defense of any action or proceeding in which the school district is interested.

Introduced by \_\_\_\_\_

Seconded by \_\_\_\_\_

Date October 30, 2023

Signed: \_\_\_\_\_  
District Clerk

### **RESOLUTION - AUTHORIZATION TO BORROW FOR CASH FLOW PURPOSES**

Be it resolved that the electors of the Osseo-Fairchild School District authorize the Board of Education to use short-term borrowing for cash flow purposes for the operation of the schools for the 2023-2024 school year and until the 2024-2025 Annual Meeting.

Introduced by \_\_\_\_\_

Seconded by \_\_\_\_\_

Date October 30, 2023

Signed: \_\_\_\_\_  
District Clerk

## **RESOLUTION – DEPOSITORIES FOR DISTRICT FUNDS**

Be it resolved that the electors of the Osseo-Fairchild School District authorize the Board of Education to utilize American Deposit Management Company, Associated Bank, CCF (Citizens Community Federal) Bank and Alliance Bank as depositories for district funds.

Introduced by \_\_\_\_\_

Seconded by \_\_\_\_\_

Date October 30, 2023

Signed: \_\_\_\_\_  
District Clerk

## **RESOLUTION - APPROVAL OF TAX LEVY**

Be it resolved to approve a tax levy in the amount of \$4,706,944 (Published) \$4,706,944 (Revised) to operate the School District for the 2023-24 school year as recommended by the Board of Education of the Osseo-Fairchild School District: \$3,096,764 (Published) \$3,096,764 (Revised) for the General Fund, \$1,366,375 (Published) \$1,366,375 (Revised) for Referendum Debt Retirement, \$103,805 (Published) for Non-Referendum Debt Retirement and \$140,000 for Community Service Fund.

Introduced by \_\_\_\_\_

Seconded by \_\_\_\_\_

Date October 30, 2023

Signed: \_\_\_\_\_  
District Clerk



AUGUST 2023						
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		
SEPTEMBER 2023						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
OCTOBER 2023						
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				
NOVEMBER 2023						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		
DECEMBER 2023						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
JANUARY 2024						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

## OSSEO-FAIRCHILD SCHOOL DISTRICT 2023-2024 School Calendar

August	17	New staff Orientation
	21 & 23	Staff Inservice
	22	Student Orientation 9:30-12:30 & 1:30-5:30
	24	Classes Begin
September	4	No School- Labor Day
October	2	Staff Inservice (Cluster A)
	17	Elem & MS/HS Parent Teacher Conferences 4:00-7:30 PM
	19	Elem & MS/HS Parent Teacher Conferences 4:00-7:30 PM
	20	No School
November	17	Trimester 1 Ends
	20-21	Teacher Inservice
	22-24	No School—Thanksgiving Break
December	25-29	No School - Winter Break
January	1	No School – New Year's Day
	23 & 25	MS/HS Parent Teacher Conferences 4:00-7:30 PM
	26	No School
February	22	Trimester 2 Ends
	23	Teacher Inservice
	26 & 27	Elementary Parent Teacher Conferences 4:00-7:30 PM
March	1	No School
	18-22	No School – Spring Break
	29	No School
May	18	Graduation – 11:00 AM
	27	No School – Memorial Day
	30	Last Day of School Trimester 3 Ends
	31	Teacher Inservice
June	10	Summer School Begins
July	1-5	No Summer School
July	26	Summer School Ends

New Staff Orientation
Student Orientation – All Students
Teacher Inservice – No School
Holiday/Break – No School
Last Day of School (Emergency School Closings May Change Last Day of School)
Early Release Elementary Dismiss at 2:35 PM MS/HS Dismiss at 2:45 PM
Summer School
2 Teacher Work Days for Curriculum Devel. (Prior to 06/30/24)

FEBRUARY 2024						
			1	2	3	
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29		
MARCH 2024						
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						
APRIL 2024						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				
MAY 2024						
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	
JUNE 2024						
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						
JULY 2024						
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27

School Hours:  
Elementary: 8:00 am - 3:20 pm  
Middle School / High School: 8:00 am - 3:15 pm

## **BOARD OF EDUCATION**

Matthew Hazen, President  
Phil Hazard, Vice President  
Patricia Matthews, Clerk  
Rozanne Traczek, Treasurer  
Lee Dawson, Member  
Gerald Bodway, Member  
Kris Bertrand, Member

## **ADMINISTRATION**

Lori Whelan, Superintendent  
Eric Young, Principal - Middle/Senior High School  
James Zawacki, Principal – Osseo-Fairchild Elementary School  
Susan Lundberg – Special Education Director  
Andy Jepsen, Activities Director

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## **SCHOOL BOARD MEETINGS**

School Board meetings are held on the 2nd Monday of each month at 7 p.m. in the David Ihle Learning Center at the Osseo-Fairchild Technical Education Center.

## **TELEPHONE NUMBERS**

District Office ..... 597-3141, Ext. 1400  
Osseo-Fairchild Middle/Senior High School ..... 597-3141, Ext. 1411  
Osseo-Fairchild Elementary School ..... 597-3196, Ext. 3300



## **FUND DEFINITIONS**

### **Instructional Funds**

Instructional funds are funds where elementary and secondary instruction (i.e. K - 12) activities (100 000 function series) pupil support activities (210 000 function series) or instructional staff support (220 000 function series) are recorded.

#### **Fund 10 General Fund**

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

#### **Fund 21 Special Revenue Trust Fund**

This fund is used to account for the proceeds of non-trust revenues of which the expenditures are limited to specified purposes related to district operations. The most common source of such funds is gifts and donations. There may be an ongoing fund balance in this fund.

*Some of this balance consists of accumulated fitness center fees from Fund 80 Community Service Fund. These funds are to be used for future equipment replacement. A portion of on-going fitness center fees may be used towards this fund.*

*Additionally, we use this fund for donations including our score boards at our fields and gyms, classrooms, special education professional development and lunch program donations.*

*We also started using this fund for our student activities and scholarship funds.*

*In fiscal year 21-22, we added an account for Technical Education Center donations, which was initiated by David Ihle and will continue to be used for donations and fund raisers for the Technical Education Center.*

#### **Fund 27 Special Education Fund**

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. School Age Parent costs are also charged to this Fund. No fund balance or deficit can exist in this fund.

### **Debt Service Funds**

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)), bonds, and state trust fund loans. Also included in these funds are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose as long as a related debt remains.

#### **Fund 38 Non-Referendum Debt Service Fund**

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

*Our district uses this fund for financing of an unfunded pension liability. The last payment is scheduled for 2025*

### **Fund 39 Referendum Approved Debt Service Funds**

This fund is used to account for transactions for the repayment of debt issues that were approved by referendum. A fund balance may exist in this fund.

*Our district uses this fund for financing the debt from building referendums including the March 2015 issue of \$5.5 million and the most recent issue from June 2020 for \$3.9 million.*

## **Capital Projects Funds – Funds 46 and 49**

Capital projects funds are used to account for financial resources used for the acquisition or construction of capital facilities. These include land, improvements to land, buildings and building improvements and infrastructure.

### **Fund 46 Long Term Capital Improvement Trust Fund**

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a “trust” that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

*Our district established this fund in April 2015 to start a fund for future building needs.*

### **Fund 49 Other Capital Project Funds**

Fund 49 is used for transactions financed with bonds, promissory notes issued per statute 67.1(12), and in some instances other sources of revenue such as gifts, grants, sale of capital equipment, buildings or sites. This fund is used for referendum and non-referendum capital projects. A fund balance may exist in this fund.

*This fund was currently used for building project expenditures for the 2020 Building Referendum, which was completed as of June 2023.*

## **Food and Community Service Funds**

These funds are used to account and report transactions of the district's food and community service activities. No K-12 instructional (100 000 series) or instructional support related functions are recorded in these funds.

### **Fund 50 Food Service Fund**

All revenues and expenditures related to pupil food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit must be eliminated by an operating transfer from the General Fund.



## **Fund 80 Community Service Fund**

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, includes salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund.

Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

The School Board must establish a Community Service Fund pursuant to s. 120.13(19). A budget for the Community Service Fund must be adopted as required by s. 65.90. Any tax necessary to operate the Community Service Fund is considered an "operation" levy subject to s. 120.10(8) and s. 120.12(3).

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Projects Funds, carry out the day to day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Agency Fund (Fund 60).

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Student activities such as inter-scholastic athletics and other extra-curricular activities, pupil clubs, dances, field trips, student seminars and symposiums also may not be funded through Community Service.

A school board may, under s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board. A Community Service Fund should not be established for providing access to district property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

*See page 14 for our Community Service Fund budget.*

## **Cooperative Program Fund – Fund 99 - Administrative Rule, PI-14**

Minimum uniform contract provides for section 66.0301 agreements between two or more school districts. Pursuant to a resolution adopted by each of the cooperating school districts (list participating districts), said school districts hereby mutually agree in a contract pursuant to s. 66.0301 Stats.

*Our district is currently using this fund for our Cluster A Cooperative. We have been the fiscal agent for the Cooperative since fiscal year 18-19.*