

COMMUNITY SERVICE SUPPORT - FUND 80 NOTICE TO NORTH CRAWFORD COMMUNITY

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). The North Crawford School District uses the Community Service Fund 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 user fees and tax levy. Expenditures associated with providing these facilities and programs include personnel costs, purchased services, utilities, supplies, and equipment. 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.

The North Crawford School district budgets for two main programs that operate under Fund 80. These include the Summer Recreation Program and the Beyond the Bell Program. Both programs operate outside of the usual instructional time frame and are open for residents of the district based on age appropriateness. Fund 80 is tax supported and supported by donations.

The North Crawford Summer Recreation Program is open to all (age appropriate) members of the community. These activities are outside the regular curricular and extra-curricular programs of the District. This program is tax and fee supported. All expenditures are directly related to the Fund 80 Community Service Program.

The Beyond the Bell Program is open to all (age appropriate) members of the community. The program will operate outside of the regular school hours, during the school year on Mondays through Thursdays. All activities are outside the regular curricular and extra-curricular programs of the District. This program is not fee supported and all expenditures are directly related to the Fund 80 Community Service Program.

The North Crawford School District (NCSD) realizes that Fund 80 is outside the revenue limit and only includes appropriate costs related to the Summer Rec & Beyond the Bell programs. The 2015-2016 budget and Levy information as being proposed at the September 28, 2015 Annual Meeting for the NCSD Summer Recreation & Beyond the Bell Programs are as follows:

COMMUNITY SERVICE FUND (FUND 80)	Audited 2013-14	Unaudited 2014-15	Budget 2015-16
900 000 Beginning Fund Balance	4,060.00	4,396.00	3,836.00
900 000 ENDING FUND BALANCE	4,396.00	3,836.00	5,336.00
TOTAL REVENUES & OTHER FINANCING SOURCES	11,776.00	6,454.00	85,657.00
200 000 Support Services	616.00	0.00	18,378.00
300 000 Community Services	10,824.00	7,014.00	65,779.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	11,440.00	7,014.00	84,157.00

Fund 80 - Community Service Fund

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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 user fees and tax levy.

Expenditures associated with providing these facilities and programs include personnel costs, purchased services, utilities, supplies, and equipment.

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.

The Fund 80 budget for fiscal year 14-15 is as follows:

Expenditures (pro-rated)

Electricity, maintenance & cleaning of building \$ 41,000

Activities Director & Secretary \$ 14,224

Maintenance of sites – baseball field & other \$ 14,000

Community fitness center (note offsetting fee revenue) \$ 26,440

STEP- Senior Tax Exchange Program \$ 7,000

Auditorium \$ 3,205

Outlook – community newspaper \$ 4,931

Total Expenditures \$110,800

Revenues

Property tax levy \$ 90,000

Fitness Center Admissions \$ 18,000

User Fees \$ 2,800

Fund Balance \$ 0

Total Revenues \$110,800