

**Business and Non-Instructional Operations****Income****Revenues From Federal and State Tax Sources**

It is the objective of the Board to provide equal educational opportunities for all children within the District. It is the intent of the Board to study all federal legislation with this philosophy in mind, selecting those particular parts of the legislation which will help the Board to provide better educational opportunities, better educational environment and better physical and mental growth for each student.

The Board regards federal aid to local school districts and communities as a public trust, just as if the money came from local taxpayers. If the Board selects any particular areas in which federal money can assist and provide a better education for students, the money shall be spent wisely and well, as with other local school funds.

**Legal Reference:**                    **Wisconsin Statute 120.13(6)**  
   **Wisconsin Statute Section 120.40**

**Policy Approved:**                **August 21, 1985**

**Policy Revised:**                 **November 23, 2015**