

Final-Decision-Tree-for-Potential-Fund-80---03-2019

Decision Tree for Potential Fund 80 – Community Program or Service Cost

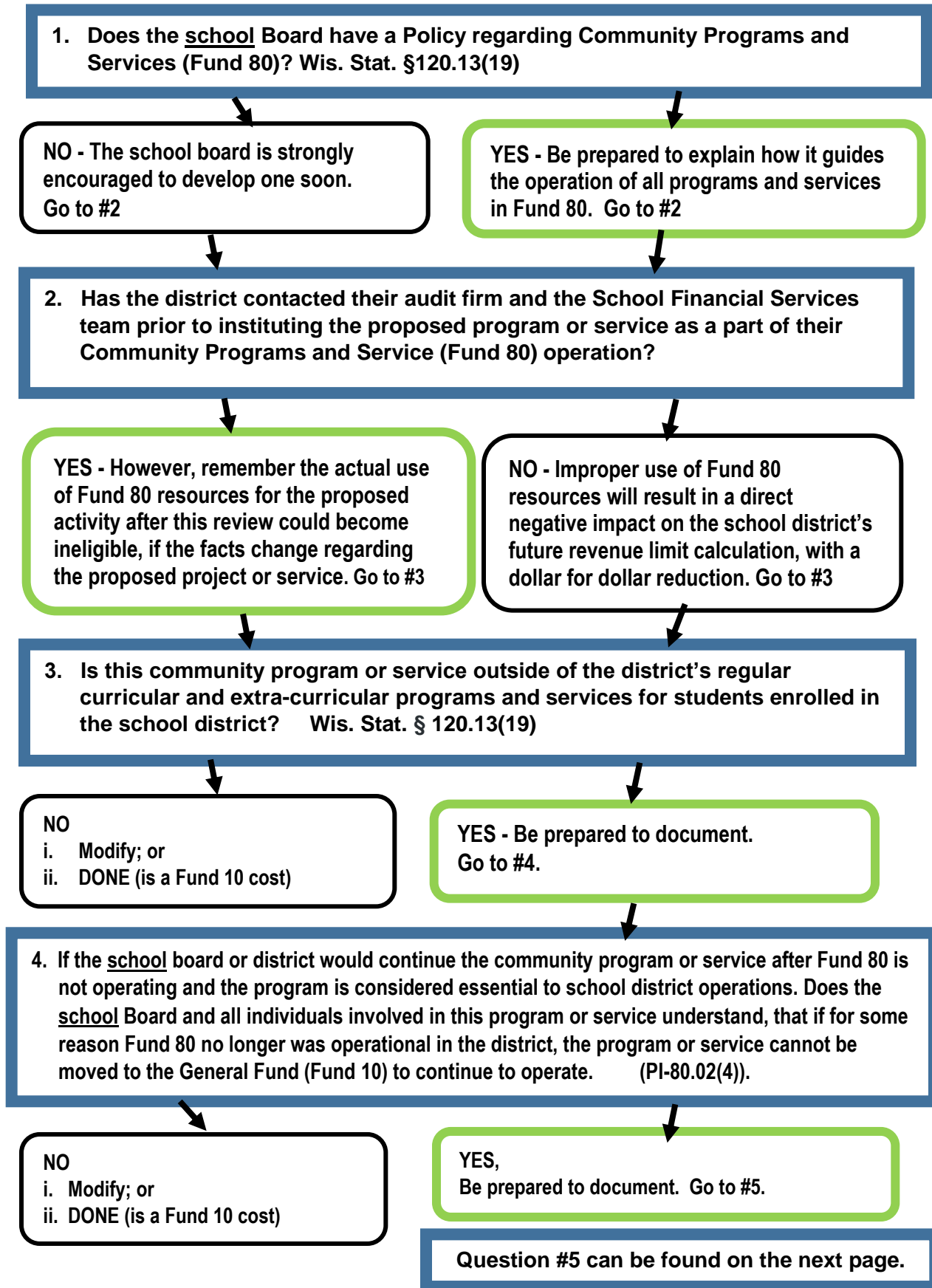
Each function, program or service operated by a school district is a part of the district's general school operations (normally Fund 10 costs) unless documented to be part of the school board's established community programs or services offered under Wis. Stat. § 120.13(19). *Costs associated with community programs and services shall not be included in the school district's shared cost under Wis. Stat. § 121.07 (6).*

State law defines eligible community programs and services as community education, training, recreational, cultural or athletic programs and services, outside the regular curricular and extracurricular programs for pupils. The Wisconsin Uniform Financial Accounting Requirements (WUFAR) establishes the Community Service Fund 80. In addition, PI 80 has been created to define ineligible Fund 80 costs.

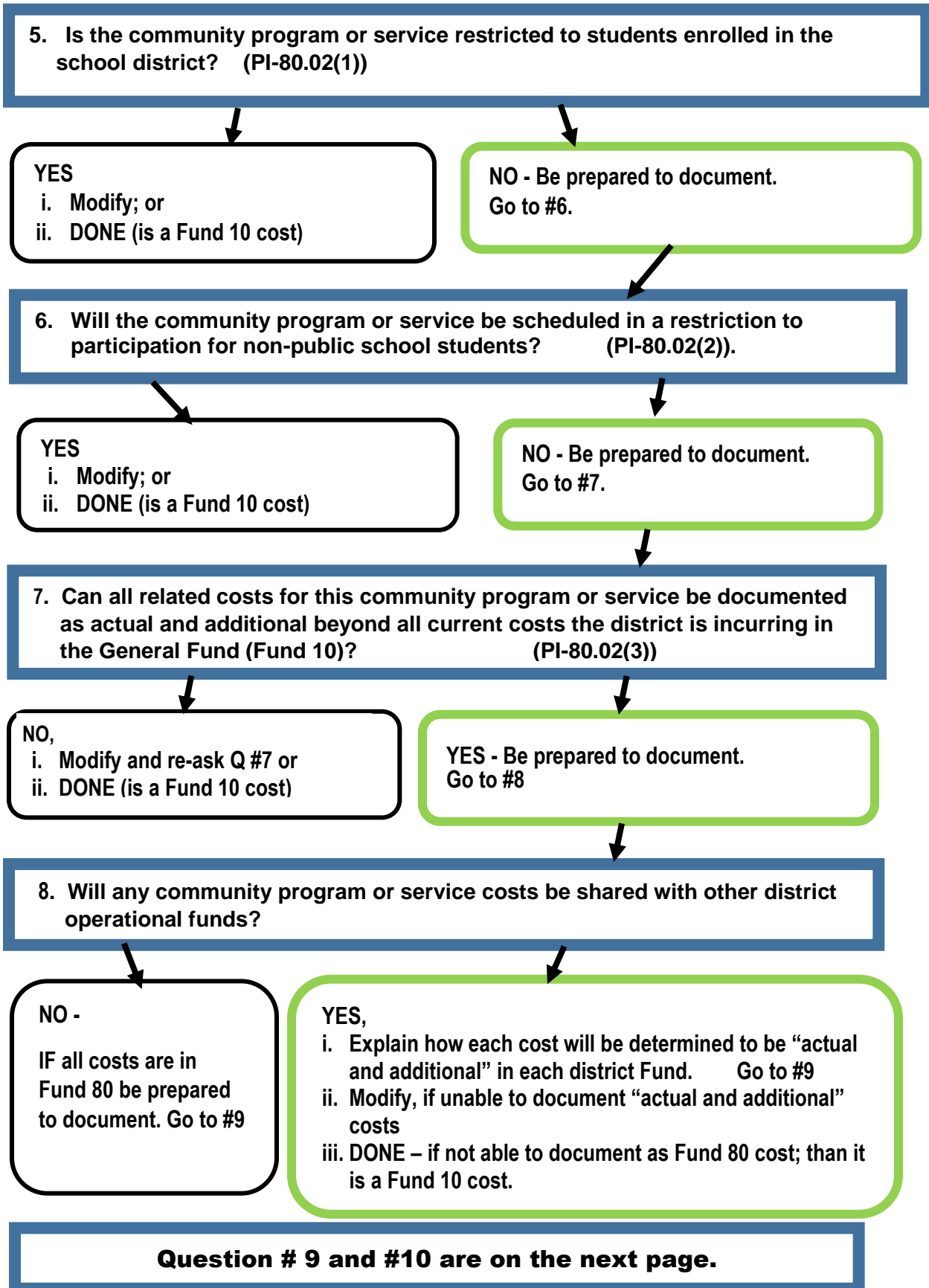
Wis. Stat. § 121.91(4)(r) defines the consequence to a school district determined to have ineligible expenditures for community programs and services. *Therefore, if a school district spends money on an ineligible item, the district's revenue limit authority will be reduced by the amount equal to that ineligible expenditure. The reduction to the district's revenue limit authority is similar to a non-recurring exemption.*

This 10 question process is designed to assist school district staff in implementing school board policy related to current and future Community programs and services.

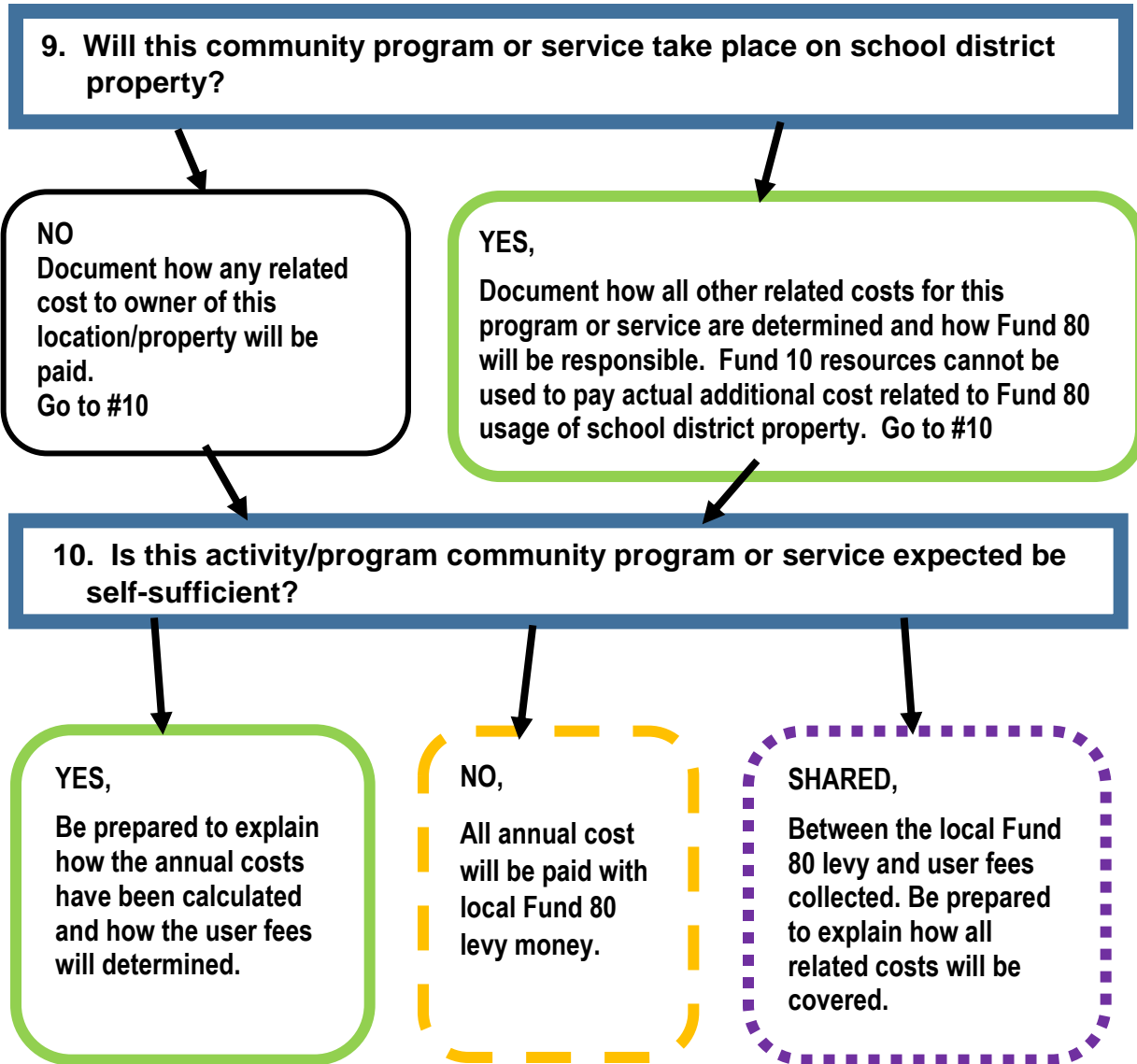
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Based on your responding to the 10 question process your district should have the information needed to make a final decision regarding the eligibility of this activity or program being considered as part of your Community Programs or Services (Fund 80).