

# State of Wisconsin



2013 Senate Bill 478

Date of enactment: **April 16, 2014**  
Date of publication\*: **April 17, 2014**

## 2013 WISCONSIN ACT 306

AN ACT *to amend* 120.13 (19) and 120.14 (1); and *to create* 121.91 (4) (r) of the statutes; **relating to:** school district expenditures for community programs and services and requiring the exercise of rule-making authority.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

**SECTION 1.** 120.13 (19) of the statutes is amended to read:

120.13 (19) COMMUNITY PROGRAMS AND SERVICES. Establish and maintain community education, training, recreational, cultural or athletic programs and services, outside the 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 may not expend moneys on ineligible costs, as defined by the department by rule. Costs associated with such programs and services shall not be included in the school district's shared cost under s. 121.07 (6).

**SECTION 2.** 120.14 (1) of the statutes is amended to read:

120.14 (1) At the close of each fiscal year, the school board of each school district shall employ a licensed accountant to audit the school district accounts and certify the audit. The audit shall include information concerning the school district's self-insurance plan under s.

120.13 (2) (b), as specified by the commissioner of insurance, and information about expenditures for community programs and services under s. 120.13 (19). If required by the state superintendent under s. 115.28 (18), the audit shall include an audit of the number of pupils reported for membership purposes under s. 121.004 (5). The cost of the audit shall be paid from school district funds. Annually by September 15, the school district clerk shall file a financial audit statement with the state superintendent.

**SECTION 3.** 121.91 (4) (r) of the statutes is created to read:

121.91 (4) (r) The limit otherwise applicable to a school district under sub. (2m) in any school year is decreased by an amount equal to the sum of the school district's ineligible expenditures for community programs and services in the previous school year, as determined by the department under s. 120.13 (19). The amount of the decrease under this paragraph shall not be deducted from the base for determining the school district's limit under sub. (2m) for the following school year.

**SECTION 4. Initial applicability.**

(1) This act first applies to the calculation of a school district's revenue limit for the 2015-16 school year.

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\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."