

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3863/1dn
PG:sac:jm

December 23, 2013

Rob,

1. Do you want to delay the applicability of the bill until the 2015-16 school year, so school districts are not penalized for transferring funds before they knew of the consequences?
2. The bill prohibits transfers from one fund to another, but does not prohibit directly using money in the general fund for fund 80 purposes. That may be contrary to school district accounting principles, but I don't think it's illegal.
3. Finally, the bill may paint with too broad a brush, because some transfers may be justifiable. For example, if a school district allows its pool to be used by school district residents all summer long and 20 to 30 hours a week during the rest of the school year, a transfer of moneys from the district's general fund to pay a portion of the costs of operating the pool would seem to be allowable.

If you have questions or need more information, please let me know.

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