



**SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 478**

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

Analysis by the Legislative Reference Bureau

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

4 **SECTION 1.** 120.13 (19) of the statutes is amended to read:
5 120.13 (19) COMMUNITY PROGRAMS AND SERVICES. Establish and maintain
6 community education, training, recreational, cultural or athletic programs and
7 services, outside the regular curricular and extracurricular programs for pupils,
8 under such terms and conditions as the school board prescribes. The school board
9 may establish and collect fees to cover all or part of the costs of such programs and

1 services. The school board may not expend moneys on ineligible costs, as defined by
2 the department by rule. Costs associated with such programs and services shall not
3 be included in the school district's shared cost under s. 121.07 (6).

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

5 120.14 (1) At the close of each fiscal year, the school board of each school district
6 shall employ a licensed accountant to audit the school district accounts and certify
7 the audit. The audit shall include information concerning the school district's
8 self-insurance plan under s. 120.13 (2) (b), as specified by the commissioner of
9 insurance, and information about expenditures for community programs and
10 services under s. 120.13 (19). If required by the state superintendent under s. 115.28
11 (18), the audit shall include an audit of the number of pupils reported for
12 membership purposes under s. 121.004 (5). The cost of the audit shall be paid from
13 school district funds. Annually by September 15, the school district clerk shall file
14 a financial audit statement with the state superintendent.

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

16 121.91 (4) (r) The limit otherwise applicable to a school district under sub. (2m)
17 in any school year is decreased by an amount equal to the sum of the school district's
18 ineligible expenditures for community programs and services in the previous school
19 year, as determined by the department under s. 120.13 (19). The amount of the
20 decrease under this paragraph shall not be deducted from the base for determining
21 the school district's limit under sub. (2m) for the following school year.

22 **SECTION 4. Initial applicability.**

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

25 (END)