

## Chapter PI 14

## SCHOOL FINANCE

PI 14.001	Definitions	PI 14.03	Minimum standards for audit and standard school district audit contract
PI 14.01	Official enrollment	Appendix	
PI 14.02	Minimum uniform provisions for contracts between 2 or more school districts under s. 66.30, Stats.		

**PI 14.001 Definitions.** In this chapter:

(1) "Department" means the Wisconsin department of public instruction.

(2) "Fiscal year" means the school year as defined under s. 115.001 (13), Stats.

(3) "School board" means the school board in charge of the schools of the district.

(4) "School district" has the meaning described in s. 115.01 (3), Stats.

History: Cr. (intro.), (1) to (4) renum. from PI 14.03 (1) (c), (d), (f) and (g), Register, June, 1988, No. 390, eff. 7-1-88.

**PI 14.01 Official enrollment.** (1) A resident pupil may be included in the official enrollments of the schools of a district as of the dates specified in s. 121.05 (1) (a), Stats., only if:

(a) The pupil is in attendance on the date specified; or

(b) The pupil is absent on the date specified but has attended at least one day during the current school year prior to the date specified and attends at least one day after the date specified and remained a resident of the district during the period of absence; or

(c) In the event a pupil has been absent all days during the school year prior to and on the date specified, if either of the following occurs:

1. An application has been made for formal homebound instruction as of the date specified and documentation exists to support this application.

2. A group and foster home membership report has been submitted by a school board of a school district in which a foster or group home that is not exempt from property taxation under s. 70.11, Stats., is located as provided for under s. 121.05 (4), Stats.

3. If a pupil is included in the official enrollment as a result of a report filed under sub. (1) (c) 2, the school district in which the pupil was previously enrolled shall file a group and foster home membership report representing a corresponding decrease in their official enrollment upon request by the department.

Note: The Group and Foster Home Membership Report may be obtained at no charge by writing to the Wisconsin Department of Public Instruction, School Financial Services, P.O. Box 7841, Madison, WI 53707-7841.

(2) If a pupil who is eligible to be included in the official enrollment under sub. (1) (b) returns following the filing of the specified membership report, an amended report shall be filed.

History: Cr. Register, April, 1979, No. 280, eff. 5-1-79; am. Register, July, 1982, No. 319, eff. 8-1-82; correction in (2) made under s. 13.93 (2m) (b) 4, Stats., Register, May, 1987, No. 377; am. (1) (c), cr. (1) (c) 2. and 3., Register, August, 1995, No. 476, eff. 9-1-95.

**PI 14.02 Minimum uniform provisions for contracts between 2 or more school districts under s. 66.30, Stats. (1) DEFINITIONS.** In this section:

(a) "Cooperative program" means the program operated in accordance with an agreement under this section.

(b) "Municipality" has the meaning set forth in s. 66.30 (1) (a), Stats.

(2) **MINIMUM UNIFORM CONTRACT PROVISIONS.** Section 66.30 (2), Stats., permits any municipality to contract with other municipalities for the receipt or furnishing of services or the joint exercise of any power or duty required or authorized by law. This section sets forth minimum uniform contract requirements for agreements between 2 or more school districts under s. 66.30, Stats., except that this section does not apply to agreements entered into under s. 66.30 (6), Stats. Any cooperative program between 2 or more school districts under this section shall meet all of the following requirements:

(a) The school board of each participating school district shall approve the contract by adoption of a resolution.

(b) The contract shall provide for and describe the cooperative program being entered into under s. 66.30, Stats., and this section.

(c) The contract shall specify one participating school district to be the operator and fiscal agent of the cooperative program, and shall require the fiscal agent to do all of the following:

1. Establish and maintain records in accordance with the uniform financial accounting system prescribed by the department under s. 115.28 (13), Stats.

2. File all required financial reports with the department.

3. Upon request of the department, file a copy of the contract and the plan of operation with the department.

(d) The contract shall specify that pupil membership, for state aid purposes, shall be counted by each pupil's school district of residence.

(e) The annual budget for the cooperative program shall be approved by the school board of each participating school district prior to the beginning of the fiscal year. The annual budget shall include all of the applicable direct instructional costs, and all applicable support service and non-program costs, such as administrative salaries and services, audit costs, fiscal services, custodial services, utilities, maintenance services, space rental, and building administration.

(f) The contract shall specify that the proration of costs to each participating school district shall be determined prior to June 30 each year. The proration of costs to each participating school district in cooperative programs which provide services directly to pupils shall be based on the number of pupils from each school district participating in the coopera-

tive program. The proration of costs to each participating school district in cooperative programs which do not provide services directly to pupils, or which provide services directly to pupils but on a specified time basis in each of the school districts, shall be made on a basis which is fair and equitable to each participating school district, such as the percentage of employe time spent in or on behalf of each school district. The contract shall provide that state aid reimbursements shall be prorated to the participating school districts on the same basis as the proration of costs.

(g) Unless transportation is included in the cooperative program, any transportation of pupils shall be furnished by the school district of residence and the applicable transportation state aid shall be claimed by the school district of residence.

Next page is numbered 165