



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-0961/4
FFK:cjs/jld/wlj:rs

DOA:.....Hynek, BB0323 - Per pupil payment amount for parental choice programs

FOR 2013-2015 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

EDUCATION

PRIMARY AND SECONDARY EDUCATION

Currently, under the parental choice programs, the state pays a participating private school, for a pupil enrolled in the school under the program, the lesser of the school's educational cost per pupil or the amount paid per pupil in the previous school year increased by the percentage change in the amount appropriated as general school aid. In the 2011-12 and 2012-13 school years, however, the state pays the school's educational cost per pupil or \$6,442, whichever is less.

This bill changes the payments that the state makes to a private school participating in a parental choice program as follows:

1. In the 2013-14 school year, for a pupil enrolled in the school under the program, the state pays the lesser of the school's educational cost per pupil or \$6,442.
2. In the 2014-15 school year and thereafter, for a pupil enrolled in the school under the program, the state pays the lesser of the school's educational cost per pupil or the amount either of \$7,050, if the pupil is in a grade from kindergarten to eight, or of \$7,856, if the pupil is in a grade from nine to twelve.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

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

SECTION 1. 118.60 (4) (b) of the statutes is repealed.

SECTION 2. 118.60 (4) (bg) of the statutes is renumbered 118.60 (4) (bg) 1. and amended to read:

118.60 (4) (bg) 1. In the ~~2011-12 and 2012-13~~ 2013-14 school years year, upon receipt from the pupil's parent or guardian of proof of the pupil's enrollment in the private school during a school term, the state superintendent shall pay to the private school in which the pupil is enrolled on behalf of the pupil's parent or guardian, from the appropriation under s. 20.255 (2) (fr), an amount equal to the private school's operating and debt service cost per pupil that is related to educational programming, as determined by the department, or \$6,442, whichever is less.

SECTION 3. 118.60 (4) (bg) 2. of the statutes is created to read:

118.60 (4) (bg) 2. In the 2014-15 school year and in each school year thereafter, upon receipt from the pupil's parent or guardian of proof of the pupil's enrollment in the private school during a school term, the state superintendent shall pay to the private school in which the pupil is enrolled on behalf of the pupil's parent or guardian, from the appropriation under s. 20.255 (2) (fr), the lesser of an amount equal to the private school's operating and debt service cost per pupil that is related to educational programming, as determined by the department, or an amount either of \$7,050, if the pupil is enrolled in a grade from kindergarten to 8, or of \$7,856, if the pupil is enrolled in a grade from 9 to 12.

SECTION 4. 118.60 (4) (d) (intro.) of the statutes is amended to read:

118.60 (4) (d) (intro.) In determining a private school's operating and debt service cost per pupil under par. (b) 1. (bg) and sub. (4m) (a), the department shall do all of the following:

SECTION 5. 118.60 (4r) (a) of the statutes is amended to read:

118.60 (4r) (a) Multiply the amount determined under sub. (4) (b) or (bg) by 0.616.

SECTION 6. 118.60 (7) (am) 1. of the statutes is amended to read:

118.60 (7) (am) 1. An independent financial audit of the private school conducted by an independent certified public accountant, accompanied by the auditor's statement that the report is free of material misstatements and fairly presents pupil costs under sub. (4) (b) 1 (bg). The audit under this subdivision shall be limited in scope to those records that are necessary for the department to make payments under subs. (4) and (4m). The auditor shall conduct his or her audit, including determining sample sizes and evaluating financial viability, in accordance with the auditing standards established by the American Institute of Certified Public Accountants. The department may not require an auditor to comply with standards that exceed the scope of the standards established by the American Institute of Certified Public Accountants.

SECTION 7. 118.60 (10) (a) 3. of the statutes is amended to read:

118.60 (10) (a) 3. Failed to refund to the state any overpayment made under s. 118.60 (4) (b), 2011 stats., or s. 118.60 (4) (bg), 2011 stats., or under sub. (4) (b) or (bg) or (4m) by the date specified by department rule.

SECTION 8. 119.23 (4) (b) of the statutes is repealed.

SECTION 9. 119.23 (4) (bg) of the statutes is renumbered 119.23 (4) (bg) 1. and amended to read:

119.23 (4) (bg) 1. In the ~~2011-12 and 2012-13~~ 2013-14 school years year, upon receipt from the pupil's parent or guardian of proof of the pupil's enrollment in the private school during a school term, the state superintendent shall pay to the private school in which the pupil is enrolled on behalf of the pupil's parent or guardian, from the appropriation under s. 20.255 (2) (fu), an amount equal to the private school's operating and debt service cost per pupil that is related to educational programming, as determined by the department, or \$6,442, whichever is less.

SECTION 10. 119.23 (4) (bg) 2. of the statutes is created to read:

119.23 (4) (bg) 2. In the 2014-15 school year and in each school year thereafter, upon receipt from the pupil's parent or guardian of proof of the pupil's enrollment in the private school during a school term, the state superintendent shall pay to the private school in which the pupil is enrolled on behalf of the pupil's parent or guardian, from the appropriation under s. 20.255 (2) (fu), the lesser of an amount equal to the private school's operating and debt service cost per pupil that is related to educational programming, as determined by the department, or an amount either of \$7,050, if the pupil is enrolled in a grade from kindergarten to 8, or of \$7,856, if the pupil is enrolled in a grade from 9 to 12.

SECTION 11. 119.23 (4) (d) (intro.) of the statutes is amended to read:

119.23 (4) (d) (intro.) In determining a private school's operating and debt service cost per pupil under par. ~~(b) 1.~~ (bg) and sub. (4m) (a), the department shall do all of the following:

SECTION 12. 119.23 (4r) (a) 1. of the statutes is repealed.

SECTION 13. 119.23 (4r) (a) 2. of the statutes is renumbered 119.23 (4r) (a) and amended to read:

119.23 (4r) (a) ~~In the 2010-11 school year and in any school year thereafter,~~
~~multiply~~ Multiply the amount determined under sub. (4) ~~(b) or (bg)~~ by 0.616.

SECTION 14. 119.23 (7) (am) 1. of the statutes is amended to read:

119.23 (7) (am) 1. An independent financial audit of the private school conducted by an independent certified public accountant, accompanied by the auditor's statement that the report is free of material misstatements and fairly presents pupil costs under sub. (4) ~~(b)~~ (bg). The audit under this subdivision shall be limited in scope to those records that are necessary for the department to make payments under subs. (4) and (4m). The auditor shall conduct his or her audit, including determining sample sizes and evaluating financial viability, in accordance with the auditing standards established by the American Institute of Certified Public Accountants. The department may not require an auditor to comply with standards that exceed the scope of the standards established by the American Institute of Certified Public Accountants.

SECTION 15. 119.23 (10) (a) 3. of the statutes is amended to read:

119.23 (10) (a) 3. Failed to refund to the state any overpayment made under s. 119.23 (4) (b), 2011 stats., or s. 119.23 (4) (bg), 2011 stats., or under sub. (4) ~~(b) or~~ ~~(bg) or (4m)~~ by the date specified by department rule.

(END)