

# ***School Financial Services Reporting Membership and Pupil Count***

**“Winter At A Glance” WASBO**

**December 12, 2023**

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**School Financial Services**



WISCONSIN DEPARTMENT OF  
**Public Instruction**  
Jill K. Underly, PhD, State Superintendent

# Overview

1. Review the five pupil counts and general count guidelines
2. Discuss how parental educational options impact the final pupil count.
3. Overview the Reconciliation Worksheet in the pupil count and how to amend pupil reports
4. Review the membership auditing process.
5. Discuss any unique membership reporting scenarios.



# SFS Team's Five (5) Student Counting Reports

1. 3<sup>rd</sup> Friday in September Pupil Count - PI-1563 Report
2. 2<sup>nd</sup> Friday in January Pupil Count - PI-1563 Report
3. Summer School Report; PI-1804 Report for summer and interim session
4. Challenge Academy Pupil Count; PI-1563 CA Report – September & January
5. June Census - PI-1505 Census (Common School Fund)

# Student Count Report Poll

Select each of the student counting reports that you help complete at your district:

- 3<sup>rd</sup> Friday in September Pupil Count - PI-1563 Report
- 2<sup>nd</sup> Friday in January Pupil Count - PI-1563 Report
- Summer School Report; PI-1804 Report for summer and interim session
- Challenge Academy Pupil Count; PI-1563 CA Report – September & January
- June Census - PI-1505 Census (Common School Fund)



# Summary of the Student Count Report poll

## Summary of today's participants:

XX participate in 3<sup>rd</sup> Friday in September Pupil Count - PI-1563 Report

XX participate in 2<sup>nd</sup> Friday in January Pupil Count - PI-1563 Report

XX participate in Summer School Report; PI-1804 Report for summer and interim session

XX participate in Challenge Academy Pupil Count; PI-1563 CA Report - September & January

XX participate in the June Census - PI-1505 Census (Common School Fund)



**Conclusion: You need to know who is responsible for collecting the data and submitting the data to the SFS Team.**

# PI 1563 September Pupil Count Report



Report used to collect district count data for the 3rd Friday in September.

Data from this report was converted to full-time equivalency (FTE) and used in the calculation of a district's revenue limit and equalization aid.



# PI 1563 January Pupil Count Report

Districts may request an alternative date to hold its membership count for both September and January dates for when a school not in session on those dates.

The alternate count date is determined by reason for the students be absent during planned or unplanned events.

Review the [Alternate Count Request Webpage](#) for details.





# PI 1804/1805 Summer-Interim Sessions Pupil Count Report

Report is used to collect district minutes of instruction that occurred during summer school and interim sessions from previous year. That data is converted to FTE (full time equivalency).

This FTE data was used in the calculation of a district's revenue limit for the current year and equalization aid for next year.

School Fees collected during the summer session are a significant part of a membership audit.

# Challenge Academy (CA)

Districts with challenge academy students should not report these students in the Fall or Winter CA pupil count reports.

These students are entered in a separate “Challenge Academy” online report (PI-1563 CA).

The Winter report will reconcile the student count for both Fall and Spring of the current school year.

The Winter reporting portal opens in February and closes on March.

# June Census - Common School Funds

All districts must report the number of residents that are at least 4 years old but not yet 21.

HEAD COUNT - not an FTE

- Ages 4-13 if in a K-8 district
- Ages 14-20 if in a high school district

Per 120.18 Wisconsin Statutes - 2 methods available to calculate the census head count

- Conduct a Physical Census on June 30<sup>th</sup> - 120.18(1)(a)1
- Generate a number based on a mathematical calculation - 120.18(1)(a)2.

Report Head Count via an online report accessed via the “School Financial Reporting Portal”  
June to August.

# Small Group Activity

**In your small group, share your district's processes, challenges and improvement efforts for completing the five membership counts.**

*3<sup>rd</sup> Friday in September Pupil Count, 2<sup>nd</sup> Friday in January Pupil Count, Summer School Report, PI-1804 Report for summer and interim session, Challenge Academy Pupil Counts, September & January, June Census - PI-1505 Census for the annual Common School Fund allocation.*

# Small Group Sharing Activity

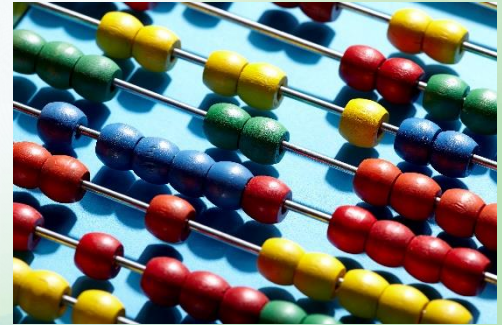
**We are looking for a group or two to share any unique challenges that have been encountered during the completion the five membership counts and how those challenges were resolved.**

*3<sup>rd</sup> Friday in September Pupil Count, 2<sup>nd</sup> Friday in January Pupil Count, Summer School Report, PI-1804 Report for summer and interim session, Challenge Academy Pupil Counts, September & January, June Census - PI-1505 Census for the annual Common School Fund allocation.*

# General Count Guidelines -1

In general, count the student if:

- ✓ The student is a district resident. Residency is determined by the local district, using Thayer information and the Board Policy.
- ✓ The student receives direct instruction on the count date or meets the before and after rule.
- ✓ The student is age eligible.
- ✓ The district is financially responsible for the student's educational program.



# General Count Guidelines - 2

Full-time resident pupils receiving instruction elsewhere, but your district is paying for their education.

- ✓ Open Enrollment (your residents going elsewhere)
- ✓ Tuition Agreements
- ✓ CESA Programs
- ✓ Tuition Waivers These situations involve kids moving out/in of a district mid-year. Call us if you have a student(s) in this situation.



# General Count Guidelines – 3



## Present

The enrolled student is receiving instruction on the count date.

## Absent

The pupil is not receiving instruction on the count date but has been enrolled at least one day during the school year prior to the count date and at least one day during the school year after the count date and has remained a resident of the district, and maintained enrollment with the district, during the period of absence.



# Overview of the PI-1563 Pupil Count Process

Head Count	-	Non-Resident Reductions	-	Resident Reductions	+	Resident Additions	=	Adjusted Head Count
Identify all students, regardless of residency, being directly served by the district.		Subtract all non-resident students being served by the district.		Subtract all resident students being served by the district that don't meet the count guidelines. (less than full time, outside age eligibility)		Add all resident students who are receiving educational services from other districts or programs and for which your district is paying the cost of full-time tuition.		Result is the students that are residents for which you are financially responsible for.

**NOTE: Step 5 (non-resident additions) is not referenced as the data does not impact the district Revenue Limit calculation but is added to Equalized Aid.**

# PI-1563 Headcount Breakdown

The FTE report is located on the District Home page within the School Finance Reporting Portal.

- Preschool Special Education – at least 3 years old with an IEP.
- 4-year-old kindergarten, two programs 4 Yr. – 437 Hours: program. (0.5 FTE) or 4 Yr. – 524.5 Hours: program (0.6 FTE)
- 5-year-old kindergarten, Half-day program(0.5 FTE), 3-day program(0.6 FTE), 4-day program(0.8 FTE), or 5-day program(1.0 FTE).
- Grades 1 -12, students must be 6 years of age on or before September 1<sup>st</sup> of the current year. Age adjusts per grade level. Early admittance is possible per Board Policy.

# FTE Report

FTE reports found on the District's Home page in SAFR, click on fiscal year, then click on count numbers highlight in blue and you will have the report below:

**Test District 9 (9999)**

[Go to Dist](#)

Click any o

**Aid Me**

January								
PI-1563 Base Data	<a href="#">Step 1 Summary Physically Present or Absent &amp; Returned</a>	<a href="#">Step 2 Summary Non- Resident Reductions</a>	<a href="#">Step 3 Summary Resident Reductions</a>	<a href="#">Step 4 Summary Resident Additions</a>	January Summary	Conversion to FTE		
Category	Total	Total	Total	Total	Total	Weight	Prorated	Round Within Age
Preschool Special Education	0	0	0	0	0	0.5	0.00	0
4 YK - 437 Hours	0	0	0	0	0	0.5	0.00	
4 YK - 524.5 Hours	0	0	0	0	0	0.6	0.00	0
5 YK - Half Day	0	0	0	0	0	0.5	0.00	
5 YK - 3 Full Days	0	0	0	0	0	0.6	0.00	
5 YK - 4 Full Days	0	0	0	0	0	0.8	0.00	
5 YK - 5 Full Days	0	0	0	0	0	1	0.00	
5 YK - Blended	0	0	0	0	0	0	0.00	0
Grades 1 - 12	0	0	0	0	0	1	0.00	0
<b>Subtotal:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

Close

# Pupil Count Pilot Program Overview

The “Pilot Program for Membership Pupil Count Collection” through WiSFIP launched with a small number of districts in the 2022-23 school year.

More test districts have been added for year 2 of the pilot.



# Pupil Count Pilot Program

*What's different?*

- Ease of data collection – LEAs will no longer manually enter pupil counts. Data will be pushed from your student information system.
- New module will allow DPI to pre-fill counts for most pupil count categories. A very small amount of data will be entered manually but Districts will still need to verify data was pushed and that the pupil counts are accurate.



# Pupil Count Pilot Program

## *Timeline:*

- 2023-24 – Phase 2 of Pilot. Select LEAs and SIS vendor participants only.
- 2024-25 – Dual reporting in SAFR (PI-1563) and WiSFiP Pupil Count Module
- 2025-26 – PI-1563 retired. All collection via WiSFiP Pupil Count Module and additional WiSFiP reporting.



# Pupil Count Pilot Program

*What should my district do before the PI-1563 application is retired?*

- Be sure data in your SIS is clean!
- Review Enrollment Type (Primary, Coursework, Membership)
- Review Residency data (Resident vs. non-resident)
  - If non-resident, in which district does the student reside?
  - Include status begin and end dates.
- Review Full Time Equivalency (FTE) status



# Pupil Count Pilot Program

For more information, go to:

<https://dpi.wi.gov/wise/data-elements/pupil-count-pilot-program>





# Parental Education Options

- Full Time Open Enrollment
- Part Time Open Enrollment
- Private School
- Home School
- Other options



# A few things to consider for Open Enrollment

Accepting incoming open enrollment has no impact on property tax levy for non-resident district

Count outgoing students as resident additions

- Included in the Revenue Limit formula
- It doesn't matter for Revenue Limit formula how long they are open enrolled if they are attending non-resident district on 3<sup>rd</sup> Friday or before and after
- However, a District's Aid will be reduced based on actual days attending non-resident district

# A few more things to consider for Open Enrollment

All funding is received in the year attending

- Great when increasing open enrollment
- No protections when decreasing open enrollment

Amount per student is less than your revenue limit per member

Actual revenue may change after budget is finalized

OE revenue is based on actual days attended:

- Student could move into your district
- Tuition stops when they become a resident
- Next year you only get one third of the Revenue Limit count because of the 3-year averaging
- Student could return to resident district
- Student/family could move out of the area



# Consider Part-time Open Enrollment [PTOE]

Per § [118.52](#); allows students to attending under PTOE for 1 or 2 courses.

On the January Pupil Count (PI-1563):

- Non-Resident PTOE Students attending your district under §118.52 should be included in Step 1- Headcount and removed in Step 2- Non-Resident Reduction.
- If you have Resident PTOE Students attending your district under §118.52 (residents open enrolled out but returning for up to two classes) these students are included only in Step 4: Plus, Resident Additions.
- Questions? Check out [Part-Time Open Enrollment Webpage](#) and/or [Counting Part Time Pupils document](#)

# 2013 Act 20 - change to counting part-time pupils :

District of attendance may count non-resident, home-schooled pupils enrolled part-time  
Different methods to count resident vs. non-resident part-time pupils

Pupil comes from:	RESIDENT	NON-RESIDENT
Home School [All grades]	# PT Pupil Hours / FT Hours for Grade = FTE	0.25 FTE per course (max of 2 courses)
Private School [Grade 9-12]	# PT Pupil Hours / FT Hours for Grade = FTE	<del>Cannot be counted</del>

# Understand the Early College Credit Program (ECCP)

The ECCP statute (Wis. Stat. sec 118.55) allows Wisconsin public and private high school students to take one or more courses at an institution of higher education for high school and/or college credit.

Check out [Early College Credit Program](#) webpage for additional information.

# Small Group Activity

**In your small group, share your district's enrollment trends including open enrollment trends that are occurring in your district.**



# On to reconciliation of the pupil counts

## RECONCILIATION OF SEPTEMBER COUNT TO JANUARY COUNT

- All districts are required to explain (reconcile) membership changes that occur between the September and January counts.
- The process involves identifying and documenting the specific membership additions and subtractions that have happened in each category (ex. 4YK - 524.5 hours) between the 2 count dates.
- The completed reconciliation is to be kept on file at the district office and available for DPI and your independent auditor upon request.
- Supporting documentation should also be kept on file and available upon request.

## School Financial Services Pupil Count Reconciliation Tutorial



# Reconciliation Worksheet

Near the bottom of the "Membership Information and Reporting" - <http://dpi.wi.gov/sfs/children/enrollment/membership-info-reporting> webpage is the "Reconciliation of Pupil Counts" information and spreadsheets (Will be updated in January)

RECONCILIATION OF SEPTEMBER COUNT TO JANUARY COUNT						
Fiscal Year 2014-15						
<b>IMPORTANT:</b> If you have Office 2007, you will see a Security Warning above this worksheet and just under the toolbar. Click on the "Options" button and then "Enable this Content". This will refresh your data pulling in the most recent pupil counts from the live district SAFR PI-1563 pupil counts.						
	<u>Column 1</u>	<u>Column 2</u>	<u>Column 3</u>	<u>Column 4</u>	<u>Column 5</u>	<u>Column 6</u>
	<i>Pupil Count</i>			<i>Adjusted</i>	<i>Pupil Count</i>	
	<i>September</i>			<i>Total</i>	<i>January</i>	
	<i>Total</i>	<i>Additions</i>	<i>Subtractions</i>	<i>Total</i>	<i>Total</i>	<i>Difference</i>
Preschool Special Education	19	0	0	19	0	(19)
4YK - 437 hours	3	0	0	3	0	(3)
4YK - 524.5 hours	225	0	0	225	0	(225)
5YK - half day	0	0	0	0	0	0
5YK - 3 full days	0	0	0	0	0	0
5YK - 4 full days	0	0	0	0	0	0
5YK - 5 full days	231	0	0	231	0	(231)
5YK - blended	0	0	0	0	0	0
Grades 1-12	3,114	0	0	3,114	0	(3,114)
<b>Totals</b>	<b>3,592</b>	<b>0</b>	<b>0</b>	<b>3,592</b>	<b>0</b>	<b>(3,592)</b>

After completing the PI-1563 January Column 5 will pre-populate.

**Complete this each year. Districts are REQUIRED to have it on file in event of a membership audit.**

The District completes columns 2 and 3 and needs to include ALL the students in and out between September and January and *not* just the net change.

# Amendments to the pupil count report



ch-ch-ch-changes

Up until the due date for the January pupil count report, districts may go into either the September, January, or Summer Pupil Count Reports and make any necessary changes.

After the January Pupil Count Report has been submitted and membership audits have been announced, districts either make changes through the auditor or contact the School Finance Team to make changes, [DPFIN@dpi.wi.gov](mailto:DPFIN@dpi.wi.gov).

See “[Membership Information and Reporting](#)” webpage “*Editing Pupil Count Data for 20XX-20XX*”

# On-going pupil count changes

Each district will have the ability to edit both their September and January PI-1563 through the following September 30th.

Usually, the changes related to the auditing process are typically related to Open Enrolled In and Out students, after your district learns new information about where the student(s) is residing.

In June and July all districts will experience Aid Payment Adjustments from those changes.

On line 10. E. of the revenue limit worksheet there is a “Prior Year Open Enrollment” exemption for uncounted students who were eligible for the previous year’s revenue limit formula.

# Let's talk about Membership Audits

On or about February 1<sup>st</sup>, the School Finance Team will announce which districts are required to have a membership audit.

The district's auditor will verify the district's reported counts for:

- ✓ 3<sup>rd</sup> Friday in September
- ✓ 2<sup>nd</sup> Friday in January
- ✓ Summer School (as well as fees)
- ✓ Challenge Academy



# District Selection Process

The state superintendent is required annually to select at least 25 percent of school districts to have membership audits.

Mostly a Random Selection basis:

- From a "four-year cycle" pool,
- From an "annual selection" pool
- District audited in the prior year having a net error rate in excess of 1% from the reported membership, for either count date.
- January Pupil Count report was not received on time.

Districts selected announced in February and report is due May 1st

# Summer Membership – Audit Questions and Documents

## Fees – Main audit issue for summer school programs

- ✓ Were invoices used to confirm actual cost of eligible supplies and support the amount of the fee?
- ✓ At the close of the summer class,
  - Who completed the fee reconciliation in the PI 1804?
  - Were any refunds made for an overcharge?
- ✓ To have avoided the consequences for overcharging, adequate refunds needed to be made before the October 1 of each year.
- Enrollment and Withdrawal Records (ADM)
- Attendance Records (ADM)
- Course Descriptions
- Board Policy Regarding Attendance and Enrollment Status

# Guidelines for Counting on the SFS website

## [DPI SFS Team's Membership Webpage](#)

### Guidelines for Counting

To assist districts in accurately completing the pupil count report, the School Financial Services team has developed guidance on counting pupils. [The PI 1563 Pupil Count Report Workbook Form](#) is structured similarly to the internet-based reporting program and it's recommended that new users review this spreadsheet prior to entering the portal application.

### [General Count Instructions for the PI 1563](#)

### [Pupil Count PI-1563 Program Definitions](#)

### [Counting Students Who are 20 and 21](#)

### [Virtual Charter Schools and Open Enrollment](#)

### [Counting students taking virtual classes in the PI-1563](#)

### [Online learning: A Guide for Schools](#)

### [Student Membership three, four or five year-olds](#)

### [Counting Part Time Students](#)

# School Finance Services Team Contacts

**General Contact Information:**

**[School Financial Services Team](#)**

**[SFS Team Directory](#)**

**[dpifin@dpi.wi.gov](mailto:dpifin@dpi.wi.gov)**

**(608) 267-9114**



# Questions?



# Addenda

# FTE Report

Once the PI-1563 Pupil Count has been submitted the pupil count data is then converted to full time equivalency (FTE) units.

The FTEs will be calculated automatically and displayed in an FTE report for each district.

Anytime the district changes a number within the September, January, or Summer Pupil Count Reports, the report automatically updates.

The FTE report is located on the District Home page within the School Finance Reporting Portal.

# Pupil Count impact on Budget development

**A district's September and January pupil counts can be updated after the count dates.**

**The FTE report provides the current membership information that will be used in the General Aid calculation for July 1<sup>st</sup> estimate and October 15<sup>th</sup> certification.**

**In the FTE report, click on "FY 20XX-20XX Aid Calc FTE" link and the first information is Aid Membership, used in 20XX-20XX General Aid.**

**Districts should save each counting report to track changes in the coming months.**

# Things to consider during reconciliation: Resident Compared to OE Counting Differences

## Resident 3<sup>rd</sup> Friday in September and 2<sup>nd</sup> Friday in January

- September count will Lock in budget in Revenue Limit and Per Pupil Aid
- 3-year average and hold harmless makes revenue limit stable and predictable

## Open Enrollment – outgoing

- Different for Revenue and Expenditure
- Included in resident counts for Revenue Limit
- With 3-year average, the first year you only realize 1/3 of a new student in Rev Limit
- Cost will be daily tuition for actual days attending non-resident district

## Open Enrollment – incoming

- Revenue and Expenditures not locked in
- Basically, daily tuition
- No 3-year average or hold harmless to protect or stabilize budget

# Counting Pupils and Determining Membership

## Who can be counted?

Who can you count for membership?

Financial responsibility is key. Who is incurring the cost for the student's regular education.

Who is a resident?

1. Is not defined in statute. Guidance to determine residence can be found in the Wisconsin Supreme Court decision State Ex Rel. School-District Board V. Thayer, State Superintendent, 74 Wis. 48, 41 N.W. 1014. (1889). (Thayer).
2. Residency is determined by the local district, using Thayer information and the Board Policy.

# Part-time Open Enrollment [PTOE]

Per Wis. Stat. sec 118.52; Wisconsin public high school pupils may apply to attend one or two courses in nonresident school districts, while remaining enrolled in their district of attendance for the majority of their classes. The PTOE agreement is not reported in OPAL.

Per Wis. Stat. sec [118.52\(12\)](#); TUITION. The resident school board shall pay to the nonresident school board, for each pupil attending a course in a public school in the nonresident school district under this section, an amount equal to the cost of providing the course to the pupil, calculated in a manner determined by the department.

See the [Part-time Public School Open Enrollment](#) webpage for additional information and PI-36 Subchapter V – Part-Time Open Enrollment.

# Counting Part time Pupils (2<sup>nd</sup> semester)

Counting resident Home-schooled pupils (any grade) will be entered in Step 1, Headcount and in Step 3.1, Resident Reductions, of the PI-1563

Part time Private, Parochial and Tribal School (high school) resident pupils will be entered in Step 1, Headcount and in Step 3.2, Resident Reductions, of the PI-1563

Counting non-resident home-schooled pupils will be entered in Step 5, Non-Resident Additions of the PI-1563, make sure this student is not included in Step 1.



# Projecting Student Counts

## Why do you need to project enrollment

- Revenue Limit
- State Per Pupil Aid
- Open enrollment Revenue and Expenditure
- Staffing
  - How many sections are needed in a grade level
  - Do you have a grade level that is larger (or smaller) that will impact staffing
- Multiple year budget projections
- Building needs
- Open seats for open enrollment – approved by Board in January



# How do Districts Project Student Counts?

## Basic method

- ❖ Move students up one grade to project the upcoming year
- ❖ How do you project 4k and 5k

## Cohort Survival Method

- ❖ Uses multiple years of history to project future counts
- ❖ Identifies grade levels where you gain or lose students annually
  - Example gain – parochial grade school in community causes increase in 6<sup>th</sup> grade
  - Example loss – neighboring school district offers a high school program that is attracting your students

## Population study

- ❖ Hire a company that can project population trends
- ❖ More common in communities with large residential development/growth