



Instructions for the PI-1563 Workbook and Pupil Count Report
9/9/2024

To assist Districts in accurately completing the PI 1563 Pupil Count Report, the School Financial Services team has developed a PI-1563 workbook. Districts are encouraged to complete the workbook prior to entering pupil count data into the internet-based reporting program. NOTE: this guidance pertains to the 3rd Friday in September and 2nd Friday in January PI-1563 Pupil Count Reports. Separate instructions are available for the PI-1804 Summer School Pupil Count Report at: [Summer School Information | School Financial Services](#)

I. General Count Instructions

Both the workbook and the pupil count report involve a series of steps in which you:

1. Perform a physical head count as of the count date. Identify all students receiving services, **regardless of residency and state aid eligibility**, by those who are present (**for instruction any part of the day**) and those who are absent, but considered enrolled, on the count date. If any pupils are absent but considered enrolled on the count date, they can still be counted if they have been present for instruction at least one day during the school year prior to the count date, at least one day during the school year after the count date, **and** have remained a resident during the time of absence. Students reported in the "absent" column must have returned to school in order to be included in the PI 1563 Pupil Count Report. If the student returns after the initial submission of the report, the report should be amended to include the student in the pupil count. **Non-resident public school students taking 1 or 2 courses under PTOE are included in Step 1, and then backed out in Step 2.**

EXEMPTIONS:

(A.) A resident student who is Open Enrolled out on a full-time basis and returns to take 1 or 2 courses under Wis. Stat. §. 118.52 Part-time Open Enrollment (PTOE) is excluded from Step 1, as that student can only be counted in Step 4.

(B.) A non-resident homeschooled pupil who is taking 1 or 2 courses within your school district under Wis. Stat. [§118.53](#) is excluded from Step 1. Each of these students will be recorded under *Other-Non-Resident-Additions* only in the worksheet and Step 5 only in PI-1563. See reporting instructions for these students ~~at~~ on the [Pupil Count PI-1563: Program Definitions](#)" webpage.

The headcount recognizes students who are provided services in your buildings or programs and includes homebound students, jointly enrolled CCDEB students, state tuition claim students, incarcerated students located in a jail within your district, part-time open enrollment students, homeless students under the McKinney-Vento Act, and foreign exchange students by definition. **Do not identify students actively participating in the Youth Challenge Academy Program on this page.**

2. **Reduce** the head count by identifying non-resident students who are served in the district, but not counted for revenue limit calculation and state aid purposes.
3. **Reduce** the head count by identifying resident students who are served in the district, but not counted as full time students for revenue limit calculation and state aid purposes.
4. **Increase** the head count by identifying 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.
5. **Identify** additional information regarding the 4-year-old students reported on the various workbook tabs.
6. **Complete** FTE adjustment tables* for private school and home-based part-time attendance pupils or blended kindergarten programs. **NOTE: The “[Counting Part-Time Pupils](#)” document provides guidelines whether the pupils are residents or non-residents of the district.**
7. Identify students participating in the intra district integration transfer program.

*When making entries in the PI-1563:
Only enter whole numbers into the data fields (no decimals).
Do not type in commas in any field.

II. Guidelines for Counting Students by Category

Each pupil may only be counted once. Each pupil may only be counted on one line under any single subheading on the PI-1563 pupil count report. For example, a four-year-old pupil attending 4 year old kindergarten in the morning and early childhood in the afternoon may only be counted once in the 4 year old kindergarten category. The numbers entered on the PI-1563 pupil count report are headcounts, **not** full-time equivalencies (FTE).

General Definitions:

State law requires that all Wisconsin school districts report their official enrollments to the Department of Public Instruction (DPI) on the third Friday of September and the second Friday of January. These enrollments are used to determine student membership for school finance purposes. Districts are already able to include in their enrollments students who attend existing virtual programs, placements required by individualized education programs (IEPs), and other non-traditional instructional settings. **There is no special flexibility required for districts to count students who may be being served with virtual or blended instructional models on the count date.**

Under existing law and DPI guidance, a student may be included in a school district's September 20XX headcount for aid and revenue limit membership purposes if:

1. The student is enrolled and in attendance on the third Friday in September, or
2. The student is enrolled and in attendance for the school year on any day before the third Friday in September, and any day after that date, with no change in residency or enrollment during that period (the "before and after" dates are not restricted to Thursday before and Monday after the third Friday in September as was the case a few years ago).

In either case, **the student may be counted regardless of the specific setting in which they are receiving instruction.** Similarly, a student may be included in a district's January second Friday headcount for aid membership if they are enrolled and in attendance on the second Friday in January, or on any day before and any day after that with no change in residency and enrollment, regardless of the instructional setting then in use.

If a district implements policies on how teachers will take and record attendance in their student information system (SIS) for in-person, virtual, or blended instruction, then it should conduct its third Friday count process as usual. Otherwise, the district will need to define its attendance policies for the instructional settings that may be in use this year, and then determine alternative method(s) for documenting attendance used in the third Friday membership count. Districts selected for membership audits during a given school year (20XX-XX) as required by law will need to make their attendance policies and documentation used for their headcounts available to auditors, but DPI is not prescribing that policies or documentation must be in any particular format.

To the maximum extent allowed by law, DPI will hold independent charter and private choice schools to the same standard as school districts for their September counts. General state aids for 20XX-XX are based upon student membership data from the prior school year that were reported. Revenue limits, which in combination with general state aids determine a district's maximum allowable tax levy (excluding referendum debt and community services), will incorporate September third Friday student count data into the three-year rolling average membership. Per-pupil payments to independent charter and private choice schools are based on current year counts.

Present: The pupil is in attendance for instruction on the count date, even if only for part of the school day.

Absent: The pupil is absent for instruction on the count date. If any pupils are absent on the count date, they can still be counted if they have attended at least one day during the current school year prior to the count date, at least one day during the school year after the count date, **and** have remained a resident of the district during the period of absence. Students reported in the "absent" column must have returned to school in order to be included in the PI-1563 Pupil Count Report. If the student returns after the initial submission of the report, the report should be amended to include the student in the pupil count.

Other: Students involved in programs that are not considered "state aidable" by either the district of residence or the district of attendance. Examples of students counted in the "other" area would include students attending programs that are birth through age 2 special

education, 3-year-old non-Special Education, 3-, 4-, 5-, or 6-year-old programs that are Title I funded only, and school-operated Head Start programs. Students identified in the “Other” category are only reported in the “Head Count” and will not be included in the calculation of a full-time equivalency.

Wis. Stat. § 120.12(25): State statute that allows school boards to prescribe procedures, conditions, and standards for early admission to kindergarten and first grade.

EEN Services - Private/Parochial/Home-Based School Enrollment: An EEN pupil who is **enrolled** in a parochial/private school/home-based program and receives only special education services through the public school district should not be included in the final adjusted head count that is converted to full-time equivalency for revenue limit and equalization aid purposes.

1. 3-Year-Old Programs

When a school district provides educational services to resident children who are 3 years old as of September 1st or reach the age of 3 years old during the current school year, if the individual program allows, that child can be counted in the PI-1563 report in one program only. The choices are:

- Preschool-Special Education – these students will be added to the pupil count and become part of the district’s revenue limit calculations and related aid calculations per **Wisc. Stat. 121.004(7)(d) A pupil enrolled in a preschool program under subch. V of ch. 115 [CHILDREN WITH DISABILITIES] who is 3 years of age or older shall be counted as one-half pupil.**
- Title One Funded Preschool – these students will not be included in the pupil count and will not impact the district’s revenue limit calculations and related aid calculations regardless of funding resources.
- School-Operated Head Start – these students will not be included in the pupil count and will not impact the district’s revenue limit calculations and related aid calculations regardless of funding resources.
- 3-Year-Old Programs – these non-special education students will not be included in the pupil count and will not impact the district’s revenue limit calculations and related aid calculations. However, costs in Fund 10 associated with 3-Year-Old Programs will reduce the district’s shared cost in the General Equalization aid calculation. Based on Article X Section 3 Wisconsin Constitution that says, “The legislature shall provide by law for the establishment of district schools, which shall be as nearly uniform as practicable; and such schools shall be free and without charge for tuition to all children between the ages of 4 and 20 years” and Wis. Stat. § 121.004(7) Pupil Enrollment.

2. Pre-School – Special Education

This is typically a 3-, 4-, or 5-year-old Special Education program. Count the number of special education pupils present, who are a minimum of age 3 on or prior to the pupil count date. If the district does not offer a 4-year-old kindergarten program, then 4-year-old special education pupils must be counted here.

- Count any student enrolled in a special education preschool program who is at least three years old on the count day and has an IEP. These students may be included in the

preschool count even though their program (IEP) requires that they attend less than one half of the school day. Example: A student who attends one or more days per week only to receive speech therapy is counted. If the school does not operate a 4-year-old kindergarten program, then 4-year-old special education pupils must be recorded in the preschool special education category. Revised [Student Membership for 3, 4, and 5 Year Old students \(matrix\)](#)

- Count any student whose program is funded by Title 1 **only** if that student also has an IEP and receives special education services.
- Count any student who is enrolled in a Head Start program **only** if that student also has an IEP and receives special education services.

3. 4-Year-Old Kindergarten (437 Hours)

The number of pupils present, age 4 on or before September 1, of the current school year, or admitted under Wis. Stat. § 120.12(25) in a program that meets each week for the entire school year.

A 4-Year-Old Kindergarten program shall have at least 437 hours of direct pupil instruction, exclusive of Title 1 time. The school may substitute 87.5 hours of the scheduled 437 hours in outreach activities. A list of potential outreach activities can be found at the following link.

<http://dpi.wi.gov/early-childhood/kind/4k/outreach-definition>

- Four-year-old students who attend a 4-year-old KG program and also receive special education services should be counted in the 4-year-old KG program. A student's additional special education services, however, do not take the place of outreach activities and cannot convert the 437 hour 4-year-old program to one of 524.5 hours.

4. 4-Year-Old Kindergarten (524.5 Hours) 437 Hours plus at least 87.5 Hours of Outreach

The number of pupils present, age 4 on or before September 1, of the current school year, or admitted under Wis. Stat. § 120.12(25) in a program that meets each week for the entire school year.

This 4-Year-Old Kindergarten program shall have at least 437 hours of direct pupil instruction, plus at least 87.5 hours of outreach activities for a minimum total of 524.5 hours, exclusive of Title 1 time. The school shall NOT substitute instructional time for outreach activities. A list of potential outreach activities can be found at the following link. <http://dpi.wi.gov/early-childhood/kind/4k/outreach-definition>

5. 5-Year-Old Kindergarten / Half time program

The number of pupils present, age 5 on or before September 1 of the current school year, or admitted under Wis. Stat. § 120.12(25) in a program that schedules at least 437 hours of direct pupil instruction in kindergarten. A program of this type usually meets for half a day every day, but other configurations can be utilized.

- Five-year-old students enrolled in half day KG may qualify to be counted as full day KG students if in addition to their KG program they are enrolled in a special education

instructional program such as EC, CD, LD, etc. “Full day” means the length of the school day for pupils in the first grade of the school district operating the 5-year-old kindergarten program.

- Special education services such as OT, PT, speech, or vision are not instructional programs and cannot convert a half day KG program to a full day program. Example: A student enrolled in half day KG who also receives speech services can be counted only in the half day KG program. A half day KG program, with the addition of special education related services, may not be counted as a 3, 4 or 5 full day program

6. 5-Year-Old Kindergarten / 3 Full days per week

The number of pupils present, age 5 on or before September 1 of the current school year, or admitted under Wis. Stat. § 120.12(25) in a program that meets 3 full days each week for the entire school year. “Full day” means the length of the school day for pupils in the first grade of the school district operating the 5-year old kindergarten program.

7. 5-Year-Old Kindergarten / 4 Full days per week

The number of pupils present, age 5 on or before September 1 of the current school year, or admitted under Wis. Stat. § 120.12(25) in a program that meets 4 full days each week for the entire school year. “Full day” means the length of the school day for pupils in the first grade of the school district operating the 5-year-old kindergarten program.

8. 5-Year-Old Kindergarten / 5 Full days per week

The number of pupils present, age 5 on or before September 1 of the current school year, or admitted under Wis. Stat. § 120.12(25) in a program that meets at least 5 full days each week, for the entire school year. “Full day” means the length of the school day for pupils in the first grade of the school district operating the 5-year-old kindergarten program.

9. 5-Year-Old Kindergarten – Blended Program

The number of pupils present, age 5 on or before September 1 of the current school year, or admitted under Wis. Stat. § 120.12(25) in a program in which the structure of the full year program varies from the first semester to the second semester or that the structure of the weekly program varies from day to day. Districts having blended kindergarten programs will be asked a series of questions in the reporting model in order to accurately determine membership.

10. Grades 1 - 12

The number of pupils present, age 6 on or before September 1 of the current school year, or admitted under Wis. Stat. § 120.12(25) in grades 1 - 12.

11. Other

Students involved in programs that are not considered “state aidable” by either the district of residence or the district of attendance. Examples of students counted in the “other” area would include students attending programs that are birth through age 2 special education,

3-year-old non-Special Education, 3-, 4-, 5-, or 6-year-old programs that are Title I funded only, and school-operated Head Start programs. Students identified in the "Other" category are only reported in the "Head Count" and will not be adjusted to develop a full-time equivalency.

III. Guidelines for Counting Students by Program

Non-Resident Reductions (Step 2 in the PI-1563):

1. **Open Enrollment** - Student is a non-resident and all of the following criteria are met:
 - a. Student attends under Wis. Stat. § 118.51. District receives a payment for services directly from the resident school district or as an adjustment from the state.

* Note: do not include Non-Resident, home school pupils taking courses in a school in your district under **Wis. Stat. §118.53**. **These students are not to be included in Step 1 or Step 2. They are only reported in Step 5, only.**
2. **Additional Year Tuition Waiver** - Student is a non-resident and all of the following criteria are met:
 - a. Student attends under Wis. Stat. § 121.84 (4)(a).
 - b. Student was a resident of the school district on the 2nd Friday in January of the previous school year.
 - c. Student was enrolled in the school district continuously from the 2nd Friday in January to the end of the school term of the previous school year.
 - d. Student ceased to be a resident of the school district after the first Monday in February of the previous school year.
 - e. Student continues to be a Wisconsin resident.
 - f. ***District receives payment for services directly from the resident district or as an adjustment from the state.***
3. **66.03** - Student is a non-resident and all of the following criteria are met:
 - a. Student attends under Wis. Stat. § 66.0301.
 - b. District receives payment for services from the resident district via a fiscal agreement between districts.
4. **CESA Program** - Student is a non-resident and all of the following criteria:
 - a. Student attends the district under Wis. Stat. § 116.032.
 - b. District acts as the host district and receives payment for services via the fiscal agreement between CESA and the participating districts.
5. **Tuition** - Student is a non-resident and meets one of the following criteria:
 - a. Student attends the district and the district receives parent-paid tuition as per Wis. Stat. § 121.81.
 - b. Student attends the School for the Deaf or the Center for the Visually Impaired **and** receives part-time educational services from your district for which you receive tuition from the resident district under Wis. Stat. § 121.05(1)(a)(8).

- c. Student attends your district, and the district of residence pays tuition under Wis. Stat. § 121.78.
 - d. Student attends an alternative program in your district under Wis. Stat. § 118.53, and the district of residence pays the tuition. In this instance, the district of residence is purchasing seats in an alternative program.
 - e. Student attends your district under Wis. Stat. § 118.52 (**Part-Time Open Enrollment**)
 - i. Example: Non-resident Part-time Open Enrollment (PTOE) public school students attending your district under Wis. Stat. §118.52 will be included in Step 1 of the wizard and removed in “Step 2.5: Non-Resident Reduction – Tuition” count.
 - ii. Example: If you have a Resident student returning to your district under §118.52 (resident open enrolled out, but returning for up to two classes) make sure these students are counted ONLY in “Step 4.1: Resident Addition – Open Enrollment” count. In other words, resident students open enrolled and returning to your district are not included under Step 1. How is this program funded? The Part-time District bills the Full-Time District of Attendance for coursework based on the funding formula found under Section III on the application form (PI-9412). Please contact openenrollment@dpi.wi.gov regarding any related questions.
 - f. For additional information: <http://dpi.wi.gov/open-enrollment/funding/tuition-waivers>
6. **9 Weeks & 18 Weeks Special Tuition** – Under Wis. Stat. § 121.81(2), a pupil whose parent is a resident of this state, but not a resident of the school district, may file with the school board of the district a written application for enrollment in the school district. The parent’s application must be accompanied by a written declaration of the parent that the parent will establish residence in the school district by a specified time. Receipt of the application can occur at any time during the school year. For detailed information: [Tuition Options for Parents \(or Legal Custodian\) 9 Week & 18 Week Special Tuition and the PI-1563 Student Count Report](#)
7. **Outside Age Eligibility** - Student is a non-resident and meets at least one of the following criteria.
- a. Student is counted in the 4K program, but is under 4 yrs. of age as of September 1 of the current school year and does **not** meet early entrance guidelines under Wis. Stat. § 120.12(25).
 - b. Student is counted in the 5K program but is under 5 yrs. of age as of September 1 of the current school year and does not meet early entrance guidelines under Wis. Stat. § 120.12(25).
 - c. Student is counted in the 1-12 program but is under 6 yrs. of age as of September 1 of the current school year and does **not** meet early entrance guidelines under Wis. Stat. § 120.12(25).
 - d. Student is a special education student, with an IEP and turns 21 prior to the first day of classes according to the school calendar [s.115.76\(3\)](#)
 - e. Student is a regular education student but is 21 years of age or older as of the first day of attendance of the current school term. [§ 120.18\(1\)\(c\)](#)

8. **Integration Transfer Program** - Student is a non-resident and attends the district under Wis. Stat. § 121.85. District receives payment for services as an adjustment from the state in the form of integration aid.
9. **CCDEB** - Student is a non-resident and all of the following criteria are met:
 - a. Student attends under Wis. Stat. § 115.817.
 - b. Student is jointly enrolled between the district and the CCDEB.
 - c. District receives payment for services from the CCDEB.
10. **Incarcerated Student** - Student is a non-resident and all of the following criteria are met:
 - a. Student is incarcerated in a jail within the district and is receiving services on the count date.
 - b. **The District receives state tuition for services provided to the student.**
11. **Children's Hospital** - (For the Madison and Wauwatosa School Districts Only) Student is in the children's hospital and is receiving instructional services on the count date. The District receives state special education categorical aid for services provided to the student per Wis. Stat. § 115.88(4).

Resident Reductions (Step 3 in the PI-1563):

1. **Less than Full-Time Enrollment** - Student is a resident and meets at least one of the following criteria:
 - a. Student is **enrolled** in a home-based private educational program (home-schooled) and attends a public school in the district under Wis. Stat. § 118.53, in any grade, and is eligible for state aid up to a maximum of two courses per day.
 - b. Student is **enrolled** in a private/parochial/tribal school and attends a high school in the district under Wis. Stat. § 118.145(4) and is eligible for state aid up to a maximum of two courses per day (high school grades only: 9th-12th).
 - c. Student attends the district less than full-time as defined by Wis. Stat. § 118.15(1). (Private/parochial/tribal school pupils who attend courses in grades *other* than high school (K-8) are also removed under this step.)
 - d. Student is **enrolled** in a parochial/private school/home-based program and receives only special education services through the public school district.

NOTE: Additional information for children identified in categories 1a and 1b above ONLY. State law allows FTE membership for children identified under categories 1a and 1b above to be added back into the district's membership for General Aid (but not Revenue Limit) purposes. After the initial resident reduction screens remove all the part time students, the pupil count wizard will subsequently direct the district to enter the aggregate number of hours attended by part time pupils identified in categories 1a and 1b (grades K-12 for home-schooled pupils, grades 9-12 ONLY for private/parochial/tribal school pupils). If the hours entered by the district exceed 200 hours per student, the district will be contacted to provide explanation. The wizard now provides the minimum "full-time attendance" hours for each grade level, the district can modify the default value. If the hours entered per student exceed 25% of the hours for "Full-time attendance", the district will be contacted provide explanation. With that data, the resident, part-time FTE

will be calculated and will be added to the district's membership as permitted by law.

2. **Outside Age Eligibility** - Student is a resident and meets at least one of the following criteria:
 - a. Student is counted in the 4K program but is under 4 yrs. of age as of September 1 of the current school year and does not meet early entrance guidelines under Wis. Stat. § 120.12(25).
 - b. Student is counted in the 5K program but is under 5 yrs. of age as of September 1 of the current school year and does not meet early entrance guidelines under Wis. Stat. § 120.12(25).
 - c. Student is counted in the 1-12 program but is under 6 yrs. of age as of September 1 of the current school year and does not meet early entrance guidelines under Wis. Stat. § 120.12(25).
 - d. Student is a special education student, with an IEP, turns 21 prior to the first day of classes according to the school calendar [s.115.76\(3\)](#)
 - e. Student is a regular education student, but is 21 years of age or older as of the first day of attendance of the current school term. [§ 120.18\(1\)\(c\)](#)

Resident Additions (Step 4 in the PI-1563):

1. **Open Enrollment** - Student is a resident and meets all the following criteria:
 - a. Student attends another school district under Wis. Stat. § 118.51.
 - b. District sends payment for services directly to the district of attendance or as an adjustment from the state.
 - **Note: If one of your students has Open Enrolled out on a full-time basis, and returns to take 1 or 2 courses under Wis. Stat. §. 118.52 Part-time Open Enrollment (PTOE) that student can only be counted in Step 4, not in Step 1 or Step 3.**
2. **Additional Year Tuition Waiver** - Student is a resident and all of the following criteria are met:
 - a. Student attends another Wisconsin school district under Wis. Stat. § 121.84 (4)(a).
 - b. Student was a non-resident of the school district on the 2nd Friday in January of the previous school year.
 - c. Student was enrolled in the non-resident district continuously from the 2nd Friday in January to the end of the school term of the previous school year.
 - d. Student became a resident of the school district after the first Monday in February of the previous school year.
 - e. District sends payment for services directly to the district of attendance or as an adjustment from the state.
3. **66.03** - Student is a resident and all the following criteria are met:
 - a. Student attends another Wisconsin district under Wis. Stat. § 66.0301.
 - b. District sends payment for services to the district of attendance via a fiscal agreement between districts.

4. **CESA Program** - Student is a resident and all of the following criteria are met:
 - a. Student attends another district under Wis. Stat. § 116.032.
 - b. The district sends payment for services to the fiscal agent via the fiscal agreement between CESA and the participating districts.
5. **Tuition** - Student is a resident and meets one of the following criteria:
 - a. Student attends another district, and the resident district pays tuition to the district of attendance under Wis. Stat. § 121.78.
 - b. Student attends an alternative program under Wis. Stat. § 118.153(5) (a)1 for which the district has purchased seats and is responsible for tuition.
6. **Integration Transfer Program** - Student is a resident and attends under Wis. Stat. § 121.85.
7. **Early College Credit Program (as of July 1, 2018)** - Student is a resident and all of the following criteria are met:
 - a. Student attends an institution of higher education full-time under Wis. Stat. § 118.55.
 - b. **Distinct pays tuition** to the institution of higher education for the full-time cost of the program.
8. **Youth Apprentice** - Student is a resident and all the following criteria are met:
 - a. Student attends a school to work program, off school grounds, on a full-time basis.
 - b. The program may involve a combination of academic training and on-site work.
 - c. The **District is responsible for tuition expenses**.
 - d. Students participating in the Generac Second Chance Partnership Program should be recorded in this area.
9. **s. 118.15 Contracts** - Student is a resident and all of the following criteria are met:
 - a. Student attends under Wis. Stat. § 118.15.
 - b. A written agreement between the school board and a representative of the high school equivalency program or program leading to the student's high school graduation must be in place prior to the student's admission to the program.

These programs are typically referred to as General Equivalency Diploma (GED), High School Equivalency Diploma (HSED), or Community Based Operations (CBO).

10. **Partnership School (Milwaukee School District Only)** - Student is a resident and all of the following criteria are met:
 - a. Student attends under Wis. Stat. § 118.153.
 - b. The at-risk program is designed to meet high school graduation requirements under Wis. Stat. § 118.33 and is located in the school district or within 5 miles of the boundaries of the school district.
 - c. The school board pays the contracting agency, for each full-time equivalent student, an amount equal to at least 80% of the average per pupil cost for the school district.

11. **Residential Treatment** - Student is a resident and all of the following criteria are met:
 - a. Student attends a full-time residential treatment center as referenced by the student's Individualized Education Plan.
 - b. **The District is responsible for the cost of the treatment program.**

Non-Resident Additions (Step 5 in the PI-1563):

1. **Non-Resident, Home-Schooled Pupil attending Part-Time** – Student is a non-resident and meets the following criteria: Student is **enrolled** in a home-based private educational program (home-schooled) and attends a public school in the district under Wis. Stat. § 118.53, in any grade, and is eligible for state aid up to a maximum of two courses per day.

NOTE: the pupil count wizard will direct the district to enter the number of non-resident, home-school pupils attending one course and the number attending two courses in a public school in the district. The data will be used to determine the non-resident, part-time FTE that will be added to the district's membership for General Aid (but not Revenue Limit) purposes. The effect of this step is that non-resident, home-schooled pupils taking courses in a public school in the district will be counted by the *district of attendance* for General Aid membership, as follows: 0.25 FTE per course per pupil, up to a maximum of 0.50 FTE (two courses) per pupil. **It is important to make sure these students are not included in Step 1 or Step 2.**

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