

**Wisconsin Department of Public Instruction, Financial Services Team
WISCONSIN PUBLIC SCHOOL DISTRICT AUDIT MANUAL**

DEPARTMENT OF PUBLIC INSTRUCTION

PER PUPIL AID

State ID # 255.945

I. PROGRAM OBJECTIVES

This program provides additional aid to school districts for financing the general education programs of the district.

II. PROGRAM PROCEDURES

School Districts automatically receive this aid. No claim is submitted and there are no eligibility requirements. Wisconsin Statute 115.437 states that the department shall pay to each school district an amount equal to the average of the number of pupils enrolled in the school district in the current and 2 preceding school years multiplied by \$75 in the 2013-14 school year, by \$150 in the 2014-15 and 2015-16 school years, by \$250 in the 2016-17 school year, by \$450 in the 2017-18 school year, by \$654 in the 2018-19 school year, and by \$679 and \$63 in each school year thereafter. This payment is made on the 4th Monday in March per Wisconsin statutes.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. ELIGIBILITY

The auditor is currently not expected to test for eligibility.

B. SPECIAL TESTS and PROVISIONS

COMPLIANCE REQUIREMENT

The number of pupils enrolled is defined in Wisconsin Statute 115.437 for the Per Pupil Aid computation. The revenue limit worksheet's three year average membership is used in this computation. State law specifically excludes students attending the special needs scholarship program. The Per Pupil aid amount is multiplied by the number of pupils enrolled to determine the aid for each district.

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SUGGESTED AUDIT PROCEDURES

- a. Obtain the Wisconsin Department of Public Instruction's Per Pupil aid eligibility worksheet. The aid eligibility worksheet can be found at <https://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid>.
- b. Trace the membership information per the DPI eligibility worksheet to the revenue limit worksheet. The pre-populated revenue worksheet used for this computation can be found at <https://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid>.
- c. Recompute the district's Per Pupil aid eligibility amount.