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**Private School Choice and Special
Needs Scholarship Program**

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Private School Choice and Special Needs Scholarship Programs

Under the Milwaukee, Racine, and statewide Wisconsin private school choice programs, state funds are used to pay for the cost of children from eligible families in the City of Milwaukee, the Racine Unified School District (RUSD), or other Wisconsin school districts statewide to attend private schools participating in the program. Pupils began attending private schools under the Milwaukee program in 1990-91, the Racine program in 2011-12, and the statewide program in 2013-14.

Under the special needs scholarship program, state funds are used to pay for the cost of private school attendance for pupils with disabilities. Pupils first attended schools under the program in 2016-17.

This paper provides information on the following aspects of the three private school choice programs: (1) a brief historical overview of the programs; (2) the major statutory provisions governing the programs; (3) pupil participation; and (4) program funding. The final section describes the special needs scholarship program, including program requirements, participation, and funding.

Historical Overview

As enacted in 1989 Act 336, there were relatively few requirements placed on schools in the Milwaukee program, which was more limited in scope at that time. The program was open to pupils in the City of Milwaukee with a family income less than 175% of the federal poverty level. Private schools in the choice program were required to be nonsectarian and located in the City

of Milwaukee. Choice schools had to comply with federal nondiscrimination laws, meet the health and safety codes applicable to public schools, meet one of the four standards related to pupil achievement or parental involvement to continue to be eligible to participate in the program, and meet certain administrative deadlines. No more than 1% of the enrollment in the Milwaukee Public Schools (MPS) could participate in the program, and no more than 49% of a choice school's enrollment could consist of choice pupils. These thresholds were increased to 1.5% and 65%, respectively, under 1993 Act 16.

Once the choice program was enacted in 1990, its legality was immediately challenged. In subsequent years, the program was upheld by the Dane County Circuit Court, the Court of Appeals, and the State Supreme Court.

The Milwaukee program expanded in 1995 Act 27, which allowed sectarian schools to participate in the program, increased the participation limit to 15% of MPS enrollment, deleted the percentage limit on the share of choice pupils in a choice school, and required that choice schools be subject to uniform financial accounting standards and provided for an annual independent financial audit.

Additional requirements on choice schools related to financial operations were enacted under 2003 Act 155. That act also created penalty provisions under which the State Superintendent could immediately terminate schools from the program, bar schools from participating in the program in the current year, and withhold payment from parents of pupils in choice schools. Under 2005 Act 125, choice schools were required to achieve accreditation and administer a nationally-

normed standardized test in certain subjects to pupils in certain grades. That act also increased the enrollment limit for the program to 22,500 pupils. Act 125 also specified that continuing pupils and siblings of pupils would be eligible for the program if their family income was under 220% of the federal poverty level.

Numerous accountability requirements were placed on schools in the Milwaukee program under 2009 Act 28. That act required choice schools to administer the same assessments to choice pupils as required of public school pupils under state and federal law, adopt a policy regarding pupil promotion to certain grades, and adopt pupil academic standards. The act also raised the academic credentials needed by staff in a choice school and the hours of instruction that a choice school needed to provide.

The Milwaukee program was expanded under 2011 Act 32, which deleted the enrollment limit on the program, raised the income threshold to 300% of the federal poverty level, and deleted the geographic requirement for schools in the program. Act 32 specified that the income of a married couple is reduced by \$7,000 before applying the income eligibility tests.

Act 32 also created a process under which a private school choice program could be created in eligible school districts other than MPS. Under the act, pupils in a district would be eligible to participate in a choice program substantially similar to the Milwaukee program if the district met certain statutory criteria. Under Act 32, the Department of Public Instruction (DPI) determined that RUSD was the only district to meet these criteria. Subsequent legislation ended this process, so that RUSD was the only district in which a choice program was created under the provisions of Act 32.

Under 2011 Act 32, participation in the Racine

program was limited to no more than 250 FTE pupils in 2011-12 and 500 FTE pupils in 2012-13. Beginning in the 2013-14 school year, no pupil participation limit has applied to the Racine program.

The private school choice program was further expanded under 2013 Act 20, which created a statewide private school choice program for pupils with a family income of less than 185% of the federal poverty level who reside in a Wisconsin school district other than Milwaukee or Racine, with the same \$7,000 reduction from income for a married couple before applying the income eligibility tests. Act 20 limited pupil enrollment to 500 pupils in the 2013-14 school year and 1,000 pupils in the 2014-15 school year, with participation from any one district limited to no more than 1% of that district's total enrollment. Additionally, the number of private schools that could participate in the program was limited to the 25 schools that received the greatest number of applications in 2013-14. In 2014-15, the schools that participated in 2013-14 were allocated the same number of pupils as they had in 2013-14. The remaining pupils under the 1,000 pupil limit applicable to 2014-15 were allocated to the 25 schools that received the greatest number of applications in 2014-15.

Under 2015 Act 55, the 1,000 pupil limit on the statewide choice program was eliminated. Instead, the total number of pupils residing in a school district who can participate in the program was limited to no more than 1% of that school district's prior year membership in 2015-16 and 2016-17. Beginning in 2017-18, the participation limit increased by one percentage point in each year until the limit reaches 10% in 2025-26. Beginning in 2026-27, no limit will apply. Act 55 also eliminated the restriction on the number of private schools that can participate in the statewide choice program. The family income limit was increased to 220% of the federal poverty level under 2017 Act 59.

Statutory Requirements

The following section describes the major statutory provisions governing the Milwaukee, Racine, and statewide private school choice programs. Separate statutory sections govern the Milwaukee program [s. 119.23] and the Racine and statewide programs [s. 118.60], but those sections are substantially similar. In the following section of this paper, the provisions described apply to both programs, unless otherwise noted in the text.

Limits on Pupil Eligibility. Participation is limited to pupils in grades kindergarten through twelve. Pupils must also meet income and prior year attendance criteria to be eligible to participate in the programs.

Income Eligibility. To be eligible to attend a choice school for the first time, the total family income of a pupil in the Milwaukee or Racine programs must not exceed 300% of the federal poverty level. For new pupils in 2022-23, 300% of the federal poverty level is \$52,260 for a family of two; \$65,880 for a family of three; \$79,500 for a family of four; and an additional \$13,620 for each additional family member above four. For pupils in the statewide program, total family income must not exceed 220% of the federal poverty level. For new pupils in 2022-23, 220% of the federal poverty level is \$38,324 for a family of two; \$48,312 for a family of three; \$58,300 for a family of four; and an additional \$9,988 for each additional family member above four. Family income for a family in which the pupil's parents or guardians are married is reduced by \$7,000. With the \$7,000 reduction, a married couple with two children could have family income up to \$86,500 and be eligible for the Milwaukee or Racine programs, or family income up to \$65,300 and be eligible for the statewide program.

A pupil attending a choice school whose

family income increases may continue to attend a choice school. If a pupil who attended a private school under the statewide program in the previous school year applies to attend a choice school in any other school district, the pupil's family income does not need to be verified a second time. Additionally, if a pupil attended a private school under the Milwaukee, Racine, or statewide choice programs in the prior school year and applies to attend a private school under another choice program in the immediately following school year, the pupil's family income does not need to be verified a second time. As a result, if a pupil participates in the Milwaukee or Racine program and then moves to another school district, the pupil can participate in the statewide private school choice program even if his or her family income exceeds 220% of the federal poverty level, if the pupil met the income eligibility guidelines for the Milwaukee or Racine program at the time of his or her initial participation.

Family income is defined as the federal adjusted gross income of the parents or legal guardians residing in the same household as the pupil for the tax year preceding the school year for which family income is being verified or, if not available, for the tax year preceding the tax year preceding the school year for which family income is being verified.

To verify income eligibility for the choice program, a choice school or a pupil's parent or guardian may submit to DPI the names, addresses, social security numbers, and tax identification numbers, if any, of the pupil's parents or guardians that reside in the same household as the pupil, whether and to whom the parents or legal guardians are married, the names of all the other members of the pupil's family residing in the same household as the pupil, and the school year for which family income is being verified. The Department of Revenue (DOR) must review the information submitted and verify the eligibility or ineligibility of a pupil to participate based on family income.

DOR may take no other action on the basis of the information submitted by DPI. DOR must notify DPI if it is unable to verify family income or to verify whether the pupil is eligible or ineligible to participate in the program based on family income. DPI must then use an alternative process, as established by DPI, to determine whether the pupil is eligible to participate in the program based on family income. DPI may not request any additional verification of income from the family of a pupil once DOR has verified that the pupil is eligible to participate in the program based on family income. DPI must establish a procedure for determining family income eligibility for those pupils for whom no social security number or tax identification number has been provided.

Prior Year Attendance. Prior year attendance criteria apply to the Racine and statewide programs. To be eligible to participate in the Racine or statewide programs, a pupil must satisfy one or more of the following criteria in the year prior, or be enrolling in kindergarten, first grade, or ninth grade in the current year: (a) was enrolled in a public school; (b) was not enrolled in school; (c) was enrolled in a private school choice program; (d) was enrolled in a school in another state; (e) had applied to attend a private school under any of the choice programs and was placed on a waiting list because the private school to which he or she applied did not have space; or (f) had applied to participate in the statewide choice program and was placed on a waiting list because of the district's pupil participation limit.

State law defines one exception to the prior year attendance criteria described above. If a private school that does not participate in a private school choice program enters into an agreement to be subject to the same governing body as a private school that participated in the Racine or statewide program in the previous school year, the prior year attendance criteria would not apply to the new school in the first two school years in which the schools are governed by the same governing body

under a governing body agreement.

Admission and Selection Procedures. The State Superintendent of Public Instruction is required to annually inform families of the private schools participating in the programs. Applications must be submitted to the private schools on a form provided by the State Superintendent during specified time periods. For the statewide program, state law specifies that applications must be submitted between the first weekday in February and the third Thursday in April. For the Milwaukee and Racine programs, applications are accepted during specified application periods throughout the year. If more than one pupil from the same family applies to attend the same school, a single application may be used.

Within 60 days after the end of the application period during which the application is received, the school must notify an applicant, in writing, whether the pupil has been accepted. A choice school may reject an applicant only if it has reached its maximum general capacity or seating capacity. If a school rejects an application, the notice must include the reason why it cannot admit the applicant. If a private school rejects an applicant due to a lack of space, the pupil may transfer his or her application to another participating private school that has space available.

An applicant who has been rejected by a choice school or who was placed on the waiting list for the statewide choice program as a result of the pupil participation limit may be admitted to a choice school for the following school year, provided that the applicant still meets the residency requirement for the program. In that following school year, DPI may not require the school to submit financial information regarding the applicant or to verify the eligibility of the applicant to participate in the program on the basis of family income.

The State Superintendent must ensure that private schools accept pupils on a random basis, except that a school may give preference to pupils

in the following order: (1) pupils who attended the private school under the private school choice program during the previous year; (2) siblings of pupils who attended the private school under the choice program during the previous school year; (3) pupils who attended a different private school under a private school choice program in the previous school year; (4) siblings of pupils who attended a private school under a private school choice program in the previous year; and (5) siblings of pupils who have been randomly selected to attend a private school under the choice program but who did not attend a private school under a private school choice program in the previous school year.

For the Racine and statewide programs, each accepted pupil's parent or guardian must notify DPI by the 3rd Friday in September that the pupil is currently participating in the program using a form provided by DPI. The form must require the pupil's parent or guardian to indicate the school year during which the pupil first began participating in the Racine or statewide choice program.

If a pupil's residence changes after the end of the application period and on or before the third Friday in August, DPI may transfer a pupil's application to another private school participating in the statewide program, if the following occur: (a) the pupil was accepted to attend a participating private school, and the pupil's income was verified by that school; (b) the pupil continues to reside in a district other than Racine or Milwaukee; (c) the participating private school to which the pupil transfers has space available in the pupil's grade; and (d) the transfer would not cause the pupil's resident district to exceed the pupil participation limit. DPI may transfer an application between the first weekday in August and the third Friday in August.

Additionally, if a pupil applies to participate in the statewide program, is accepted to a private school participating in both the statewide and

Racine programs, and moves to the Racine Unified School District by the 3rd Friday in September, the pupil is considered to be participating in the Racine program and is not counted towards any district's enrollment limit.

When releasing data about pupil applications, enrollment, or waiting lists, DPI is required to release the data all at the same time, uniformly, and completely.

Enrollment Limit. No enrollment limit currently applies to the Milwaukee or Racine programs. For the statewide program, the total number of pupils residing in a school district who are participating in the program cannot exceed 7% of that district's prior year membership in 2022-23. The limit will increase by one percentage point in each year until it reaches 10% in 2025-26. Beginning in 2026-27, no limit will apply.

Annually by the first weekday in May, each private school that receives applications under the statewide choice program must report to DPI the number of pupils who applied to attend the school under the program and the names of applicants whose siblings also applied to attend a private school under the program. DPI must determine the total number of applicants residing in each school district, counting pupils who applied to attend more than one private school under the program only once. DPI must then determine whether the number of applicants residing in each district would cause the total number of choice pupils residing in that district to exceed its participation limit.

If the number of applicants would cause a district to exceed its participation limit, DPI must determine which applications to accept on a random basis, with preference given to certain pupils as described above, and establish a waiting list in accordance with the statutory order of pupil preference. If a private school determines that an accepted pupil will not attend the private school under the statewide choice program, the school must

notify DPI. If DPI determines that the number of pupils participating in the program has fallen below the school district's participation limit, DPI must fill any available slot in that district using the district's waiting list.

A pupil whose application is not accepted because the number of participants from his or her school district of residence exceeds the district's participation limit can participate in the program if he or she attended a private school under the statewide choice program in the previous school year and if the private school has not exceeded its maximum general capacity or seating capacity.

Requirements of the Private Schools. A number of legal requirements are placed on schools that participate in the choice program.

DPI is required to notify each choice school of any proposed changes to the choice program or to administrative rules governing the program prior to the beginning of the school year in which the changes take effect. By law, this includes changes to application or filing deadlines, but does not include changes to provisions governing health or safety.

General Compliance. The participating schools must meet all state health and safety laws or codes applicable to public schools and a number of federal laws and regulations which apply to both public and private schools. At the time the private school files a notice of intent to participate in the program, the school must agree to comply with federal law that prohibits discrimination on the basis of race, color, or national origin.

Intent to Participate and Auditor Fee. Choice schools must notify the State Superintendent of their intent to participate in the program and the number of pupils for which the school has space by January 10 of the prior school year. A choice school must pay an annual fee to DPI with its notice of intent to participate in the program. DPI is required to set the fee in administrative rule at an

amount such that the total fee revenue covers the costs of employing one full-time auditor to evaluate the financial information submitted to the Department by schools participating in the choice program. For the 2022-23 school year, the fee was \$275. Fee revenue is deposited in a program revenue appropriation, which was budgeted at \$142,000 in 2022-23.

For a school that will be participating for the first time but is not a new private school, the following information must also be submitted by January 10:

- a. the name, address, and telephone number of the school and the name of one or more contact persons at the school;
- b. a list of the names of the members of the school's governing body and of the school's shareholders, if any;
- c. a notice stating whether the school is an organization operated for profit or not for profit, and, if the school is a nonprofit organization, a copy of the certificate issued under section 501(c)(3) of the Internal Revenue Code verifying the school's status;
- d. a copy of the appeals process used if the school rejects the applicant;
- e. a copy of the policy developed by the school specifying the criteria for granting a high school diploma;
- f. a copy of the non-harassment policy used by the school and the procedures for reporting and obtaining relief from harassment;
- g. a copy of the suspension and expulsion policies and procedures used by the school and the procedures for appealing a suspension or expulsion;
- h. a copy of the policy used by the school for accepting or denying the transfer of credits earned

by a choice pupil for the satisfactory completion of coursework at another school; and

i. a copy of the written policy developed by the school governing visitors and visits to the school.

j. a signed statement from each individual who is a member of the school's governing body verifying that the individual is a member of the governing body.

New Private Schools. The law defines a new private school as one which has been open in Wisconsin for less than 12 consecutive months, or one with fewer than 40 pupils enrolled in two or fewer grades.

New private schools must submit required documents by August 1 of the school year immediately preceding the school year in which the school intends to participate in the program. Required documents include:

a. a notice of intent to participate in the program and an agreement to comply with procedural requirements;

b. a complete anticipated budget for the first fiscal period of the school's participation in the choice program demonstrating that the school will have a positive cash flow in each month of the fiscal period and no operating deficit, including anticipated total enrollments and enrollments of choice pupils, estimated revenues and costs, a schedule of anticipated beginning and ending net choice program assets, a schedule of monthly cash flow requirements, and contingent funding sources to be used if enrollments are lower than expected;

c. the mailing address for the school, or, if no building has been secured, the mailing address of an administrator of the school;

d. the nonrefundable auditor fee established by DPI; and

e. information related to the school's policies and governing board.

The school must also obtain preaccreditation from an approved preaccrediting entity by December 15 of that year. By December 31 of the school year immediately preceding the school year in which the new private school intends to participate in the program, DPI must notify the school in writing whether it has met the above requirements. If not, the school may not participate in the choice program in the following year, but may reapply using the same process.

Additionally, a new private school must demonstrate by August 1 of the first school year in which it is participating in the choice program that it has contracted with a third-party payroll service that will remit state and federal payroll taxes for all school employees.

Tuition and Fees. A choice school may not charge or receive any additional tuition payment for a choice pupil other than the state choice payment if the pupil is in grades K-8 or if the pupil is in grades 9-12 and the family income of the pupil does not exceed 220% of the federal poverty level.

A choice school may charge a pupil tuition in an amount determined by the school, in addition to the state choice payment, if the pupil is in grades 9-12 and the family income of the pupil is greater than 220% of the federal poverty level. A choice school is responsible for determining whether tuition may be charged to a pupil on the basis of family income. Each choice school must establish an appeals process to the governing body of the school relating to determination of family income.

For tuition purposes, in 2022-23, 220% of the federal poverty level is \$38,324 for a family of two; \$48,312 for a family of three; \$58,300 for a

family of four; and \$9,988 for each additional family member above four. As with the eligibility determination, family income for a family in which the pupil's parents or guardians are married is reduced by \$7,000 before the verification is made.

A choice school may recover the cost of providing the following to a choice pupil through reasonable fees in an amount determined by the school and charged to the pupil: (a) personal use items, such as uniforms, gym clothes, and towels; (b) social and extracurricular activities if not necessary to the school's curriculum; (c) musical instruments; (d) meals consumed by pupils of the school; (e) high school classes that are not required for graduation and for which no credits toward graduation are given; (f) transportation; (g) before-school and after-school child care; and (h) room and board at the private school. A school may not prohibit an eligible pupil from attending the school, expel or otherwise discipline a pupil, or withhold or reduce a pupil's grades because the pupil or the pupil's parent or guardian cannot pay or has not paid any such fees charged.

Religious Activity. A school participating in the choice program cannot require a choice pupil to participate in any religious activity in the school if the pupil's parent or guardian submits a written request to the pupil's teacher or the school's principal that the pupil be exempt from such activities.

Financial Requirements. Each private school is subject to uniform accounting standards established by DPI.

Each private school is required to maintain a cash and investment balance that is at least equal to its reserve balance. If a private school ceases to participate in or is barred from the choice programs and the school's reserve balance is positive, the school must refund the reserve balance to DPI. If a private school participating in the programs has a reserve balance that is greater than 50% of the total amount the private school received under

either the Milwaukee choice program or the Racine and statewide choice programs in the previous school year, the governing body of the private school must approve a plan for how it will use the amount of the reserve balance that exceeds 50% of the total amount the private school received under the choice programs in the previous school year. If the private school does not maintain a cash and investment balance that is at least equal to its reserve balance, the private school must refund the reserve balance to the department. This does not apply to a school year that occurs during the public health emergency declared on March 12, 2020, by executive order 72.

By August 1 before the first school year a new school participates in the program, or by May 1 if the school begins participating in the program during summer school, each school participating in the program must submit to DPI:

1. For a private school participating in the Racine or Milwaukee programs, a copy of the school's current certificate of occupancy issued by the municipality within which the school is located. If the school moves to a new location, the school must submit a copy of the new certificate of occupancy issued by the municipality within which the school is located to DPI before pupils attend school at the new location and before the next membership count date (either the third Friday in September or the second Friday in January). If the municipality within which the school is located does not issue certificates of occupancy, the school may submit a certificate issued by the local or regional governmental unit with the authority to issue certificates or a letter or form from the municipality that explains that the municipality does not issue certificates of occupancy. By law, a temporary certificate of occupancy does not meet this requirement.

2. Proof that the school's administrator has participated in a fiscal management training program approved by DPI.

Audit Requirements. Annually, by October 15 following a school year in which a school participated in the choice program, the school must submit to DPI:

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 the private school's eligible education expenses. Eligible education expenses are defined in law as all direct and indirect costs associated with a private school's educational programming for pupils enrolled in grades K-12 that are reasonable for the private school to achieve its educational purposes, as determined by the governing body of the private school in a written policy and tested by an independent auditor. Eligible education expenses include those related to management, insurance, transportation, extracurricular programming and activities, facility and equipment costs, development expenses, and child care programming. A cost is not included if an independent auditor determines, after testing, that it is not associated with the private school's educational programming for pupils enrolled in grades K-12 that is reasonable for the private school to achieve its educational purposes, as determined by the governing body of the private school in a written policy.

If the school annually received a total of \$100,000 in payments under the three choice programs and the special needs scholarship program, the audit must be conducted in accordance with generally accepted accounting principles, with allowable modifications for long-term fixed assets. If the school has not received at least \$100,000 in any year, the audit must be prepared as prescribed by DPI by rule.

The audit must include a calculation of the private school's net eligible education expenses and a calculation of the balance of the private school's fund for future eligible education expenses. The

audit must be conducted in accordance with the auditing standards established by the American Institute of Certified Public Accountants, and DPI is prohibited from requiring that an auditor comply with standards that exceed the scope of the standards of the American Institute of Certified Public Accountants.

If a private school participating in a choice program is part of an organization and the private school and the organization share assets, liabilities, or eligible education expenses, the private school may submit an audit of the private school or of the organization of which it is a part. If the school chooses to submit an audit of only the private school, the independent auditor is required to use his or her professional judgement to allocate any shared assets, liabilities, and eligible education expenses between the organization and the private school. If a private school participates in more than one choice program, the school may submit one comprehensive financial audit to satisfy the audit requirements.

2. Beginning in the second school year a private school participates in a choice program, a copy of a management letter prepared by the auditor.

3. Evidence of sound fiscal and internal control practices, as prescribed by DPI by rule. An independent auditor engaged to evaluate the private school's fiscal and internal control practices must conduct his or her evaluation, including determining sample sizes, in accordance with attestation standards established by the American Institute of Certified Public Accountants. The fact that a private school reports a negative reserve balance alone is not evidence that the private school does not have the financial ability to continue operating or that the private school does not follow sound fiscal and internal control practices. The independent auditor engaged to evaluate the private school's fiscal and internal control practice must also review any concerns raised in the private

school's management letter.

4. If an independent auditor engaged to evaluate the private school's fiscal and internal control practice determines that the governing body of the private school has not taken reasonable actions to remedy any concerns raised in the management letter submitted in the previous school year, a report prepared by the independent auditor must be included that addresses the auditor's findings related to the governing body's actions to remedy any concerns raised in the management letter for the previous school year.

After receiving the audit information, DPI must notify each private school whether or not additional information is required for DPI to complete its review of the audit by no later than February 15, or 120 days after the date on which the audit was received, whichever is later. DPI may request that an auditor provide additional information if the request is related to DPI's review of the audit. DPI must determine whether the school has provided the information and met the requirements by April 1. Prior to April 1, DPI may contact the auditor who prepared the independent financial audit only regarding matters that may impact the school's financial statement by an amount that is greater than 1% of the total amount the school received for the previous school year and any items or information DPI determines is missing from the audit. DPI may communicate with an auditor as necessary for the purpose of assessing the financial viability of a private school participating in the program. An auditor who receives a written communication must respond to DPI within 10 school days of receiving the written communication.

Surety Bond. By May 1 before the first term that a private school participates in a choice program, the school must submit to DPI one of the following: (a) a surety bond payable to the state in an amount equal to 25% of the total amount of payments the school expects to receive under the three choice programs in the first year; or (b) a

complete anticipated budget, on a form provided by DPI, for the first fiscal period of the school's participation and evidence of financial viability, including anticipated total enrollments and enrollments of choice pupils, estimated revenues and costs, a schedule of anticipated beginning and ending net choice program assets, a schedule of monthly cash flow requirements, and contingent funding sources to be used if enrollments are lower than expected.

If the school submits a surety bond, the school must annually provide a surety bond equal to 25% of its anticipated payments until the private school submits all of the following to DPI: (a) a financial audit prepared in accordance with generally accepted accounting principles with allowable modifications for long-term fixed assets that does not contain any indicators that the private school is not financially viable; and (b) evidence of sound fiscal and internal control practices for the school year for which the audit is provided and one subsequent school year, neither of which indicate that the school is not financially viable.

If the school submits a complete anticipated budget, DPI must determine whether the school is financially viable by August 1. If DPI determines that the school is not financially viable, the private school is not eligible to participate in any choice program in the current school year.

Staff Credentials. With certain exceptions, all teachers and administrators in a school participating in the choice program are required to have a bachelor's degree or an educational credential higher than a bachelor's degree, including a masters or doctorate, from a nationally or regionally accredited institution of higher education or a teaching or administrator's license issued by DPI. For the purposes of this requirement, a teacher is defined as a person who has primary responsibility for the academic instruction of pupils. An administrator is defined as the superintendent, supervising principal, executive director, or other person who acts as the administrative head of the school.

Neither a teacher in a choice school who teaches only courses in rabbinical studies, nor an administrator of a choice school that prepares and trains pupils in rabbinical studies, is required to have a bachelor's degree.

Any teacher's aide employed by a choice school is required to have graduated from high school, been granted a declaration of equivalency of high school graduation, been granted a high school diploma by the administrator of a home-based educational program, been issued a general education development certificate of high school equivalency, or has obtained a degree or credential higher than a high school diploma.

Additionally, beginning in the 2018-19 school year, each private school participating in a choice program must conduct criminal background investigations of its employees and exclude from employment any person not permitted to hold a teaching license as the result of an offense and any person who might be reasonably believed to pose a threat to the safety of others.

School Accreditation. A choice school must achieve accreditation by December 31 of the third school year following the first school year in which it participates in the choice program. The statutorily-recognized accrediting agencies are Cognia, Inc., Wisconsin Religious and Independent Schools Accreditation, Independent Schools Association of the Central States, Wisconsin Evangelical Lutheran Synod School Accreditation, National Lutheran School Accreditation, Wisconsin Association of Christian Schools, Christian Schools International, Association of Christian Schools International, the diocese or archdiocese within which the school is located, and any other organization recognized by the National Council for Private School Accreditation.

If, during the accrediting process, an accrediting agency determines that a school does not meet all of the current law requirements for a private

school, the accrediting agency must report that failure to DPI. Under current law, an institution is considered a private school if its education program meets the following criteria: (a) the primary purpose of the program is to provide private or religious-based education; (b) the program is privately controlled; (c) the program provides at least 875 hours of instruction each school year, although more hours are required under the choice program as described later; (d) the program provides a sequentially progressive curriculum of fundamental instruction in reading, language arts, mathematics, social studies, science, and health; (e) the program is not operated or instituted for the purpose of avoiding or circumventing the compulsory school attendance requirement; and (f) the pupils in the institution's educational program, in the ordinary course of events, return annually to the homes of their parents or guardians for not less than two months of summer vacation, or the institution is licensed as a child welfare agency.

If a private school participating in the choice program is accredited to offer instruction in any high school grade, but not any elementary grade and seeks to begin offering elementary grades, the school must apply for and achieve accreditation to offer the elementary grades. If a school is accredited to offer instruction in any elementary grades but not high school grades and seeks to begin offering high school grades, the school must apply for and achieve accreditation in the high school grades.

A private school that is a first-time participant in the choice program and that is not accredited must obtain preaccreditation by August 1 before the first school term of participation in the program, or by May 1 if the school begins participating in the program during summer school. Preaccreditation is defined as the review and approval of an educational plan. This review includes consideration of whether the school submitting the plan meets the statutory requirements of a private school.

Schools may seek preaccreditation from the following entities: the Institute for the Transformation of Learning (ITL) at Marquette University, Wisconsin North Central Association, Wisconsin Religious and Independent Schools Accreditation, Independent Schools Association of the Central States, Wisconsin Evangelical Lutheran Synod School Accreditation, National Lutheran School Accreditation, Wisconsin Association of Christian Schools, Christian Schools International, Association of Christian Schools International, or the diocese or archdiocese within which the school is located. In any school year, a private school may apply for and seek to obtain preaccreditation from only one of the above-listed entities. A school that fails to obtain preaccreditation in a school year may apply for and seek to obtain preaccreditation from one of the above-listed entities in the following school year.

By law, the fact that a school has obtained preaccreditation does not require an accreditation organization to accredit the private school. If, during the preaccreditation process, an entity determines that a school does not meet the statutory requirements of a private school, it must report that information to DPI. An accredited school is not required to obtain preaccreditation as a prerequisite to providing instruction to additional grades or in an additional or new school.

After achieving accreditation, a school must maintain its accreditation from an approved accrediting entity for as long as the private school continues to participate in the choice program. If a school learns that its accrediting entity has been disqualified, the school must immediately notify DPI in writing and must obtain accreditation from an approved organization no more than three years from the date on which it learned its accrediting organization was disqualified. Schools are required to provide evidence of accreditation to DPI annually by August 1 in the form of a notice prepared by an accrediting entity confirming the school's accreditation, and to notify DPI if its accreditation status changes.

Pupil Testing. Private choice schools with at least 20 choice pupils enrolled in grades 3-12 must administer the examinations adopted or approved by the State Superintendent to all pupils in grades 4, 8, 9, 10, and 11 who are attending the school through the choice program. Choice schools are also required to administer the 3rd grade standardized reading test developed by DPI to all choice pupils in that grade.

Choice schools with at least 20 choice pupils must also administer all tests in reading, mathematics, and science that are required for public school pupils under federal law to all choice pupils in the relevant grades. Federal law currently requires that all pupils be tested in reading and math each year in 3rd through 8th grades and once in high school, and in science once each in elementary, middle, and high school. The Wisconsin Forward exam is used to assess Wisconsin pupils, including choice pupils, in 3rd through 8th grades in English language arts, math, and science. Pupils in grades 9 through 11 participate in assessments developed by ACT, which test skills including reading and math. Choice schools are also authorized to administer additional standardized tests to choice pupils.

A choice school must excuse a pupil from taking standardized examinations if the pupil's parent or guardian requests it. Choice schools must include special education pupils in these assessments and provide appropriate accommodations and alternate assessments where necessary and as indicated in a pupil's individualized education program. A choice school, in accordance with criteria established by the State Superintendent, may determine not to administer an examination to a limited-English speaking pupil, may permit the pupil to be examined in his or her native language, or may modify the format and administration of an examination for such pupils.

When calculating the percentage of choice pupils at each proficiency level, DPI is required to use the number of pupils to whom the

examinations were administered at each grade level in the school, excluding pupils whose parents requested that they be excused from the examinations, rather than the total number of pupils enrolled at each grade level. DPI publishes testing results from private choice schools on its website (<http://dpi.wi.gov/assessment/parental-choice-program/data>). When releasing data about pupil test scores, DPI is required to release the data all at the same time, uniformly, and completely.

Additionally, any private school participating in a private school choice program is prohibited from granting a high school diploma to any pupil who has not successfully completed the state civics assessment. Under state law, the civics assessment consists of 100 questions that are identical to the questions that may be asked of a person during the process of applying for U.S. citizenship by the United States Citizenship and Immigration Services. A pupil must answer at least 65 out of 100 questions correctly to pass the assessment, and a pupil who does not pass the assessment can retake it until he or she achieves a passing score. Pupils with disabilities are required to complete the assessment, unless their individualized education plan specifies that the test should not be administered, but do not need to achieve a passing score in order to graduate. Pupils with limited English proficiency must be allowed to take the assessment in their language of choice. The private school may determine the format and timing of the assessment.

Accountability Reports. If a private choice school maintains an Internet site and is included in the most recent school accountability report, the school is required to post a prominent link to the pages in that most recent accountability report concerning the school. The link must be posted on the homepage of the school's Internet site within 30 days after DPI publishes the accountability report.

Private choice schools were included in the

state accountability reports for the first time in the reports issued in Fall, 2016, using data from the 2015-16 school year. An accountability report is issued for every choice school based on data from choice pupils only. Each choice school can also choose to receive a second accountability report that includes all pupils attending the private school if the school submits data for all pupils at the school to DPI. The accountability reports can be found online at <http://apps2.dpi.wi.gov/report-cards/>.

All choice schools are required to use a student information system that is compatible with DPI's data collection system to provide information required for the accountability reports. Choice schools are only required to provide information about pupils attending the school under a choice program, unless the school chooses to receive an accountability report that includes all pupils attending the school.

Academic Standards. Choice schools must adopt pupil academic standards in mathematics, science, reading and writing, geography, and history. Academic standards include content, performance, and proficiency standards that specify what pupils should know and be able to do, how pupils will demonstrate they are meeting a standard, and how well pupils must perform in a given subject area.

Curriculum. By July 1, 2022, choice schools that operate any grade from 5 to 12 must include, as part of the social studies curriculum, instruction on the Holocaust and other genocides at least once in grades 5 through 8 and at least once in grades 9 through 12.

Pupil Promotion. A choice school must adopt a written policy specifying criteria for promoting choice pupils from 4th to 5th grade and from 8th to 9th grade. The criteria must include: (a) the pupil's scores on standardized assessments, unless the pupil has been excused from taking examinations;

(b) the pupil's academic performance; (c) teacher recommendations, which must be based solely on the pupil's academic performance; and (d) any other academic criteria specified by the school. A choice school is prohibited from promoting a choice pupil from the 4th to 5th grade and 8th to 9th grade unless the pupil satisfies the criteria specified in the school's policy.

A choice school must also develop a policy specifying the criteria for granting a high school diploma to a choice pupil. The criteria must include the pupil's academic performance and teacher recommendations, as well as successful completion of the state civics assessment. A choice school is prohibited from granting a high school diploma to a choice pupil unless the pupil has satisfied the criteria specified in the school's policy. A choice school must issue a diploma to a choice pupil who satisfactorily completes the course of instruction and any other requirements necessary for high school graduation.

Hours of Pupil Instruction. A school participating in the choice program must annually provide at least 1,050 hours of direct pupil instruction in grades 1 to 6 and at least 1,137 hours of direct pupil instruction in grades 7 to 12. These requirements currently apply to public school districts. Under current law, private schools not participating in the choice program are required to provide at least 875 hours of instruction each school year for each grade.

Required Meetings. Choice schools are required to annually schedule two meetings at which members of the governing body of the school will be present and at which pupils and the parents or guardians of pupils applying to attend the school or attending the school may meet and communicate with the members of the governing body. Within 30 days after the start of the school term, schools must notify DPI in writing of the scheduled meeting dates and, at least 30 days before the scheduled meeting date, must notify in writing each pupil or the parent or guardian of each minor

pupil applying to attend the school or attending the school of the meeting date, time, and place.

Visitor Policy. Choice schools must develop a written policy governing visitors and visits to the school.

Pupil Records. Choice schools are required to maintain pupil applications and correspondence to or about a pupil attending the school under a choice program for a period of at least five years. Documents can be retained electronically or in paper format.

Additionally, choice schools must maintain progress records for each pupil attending the school under the choice program while the pupil attends the school and for at least five years after the pupil ceases to attend the school.

If a choice school ceases operating, it must immediately transfer all of the progress records of choice pupils to the school board of the district within which the pupil resides and send written notice of this transfer to each pupil, or to the parent or guardian of a minor pupil. If the school that ceases operation is affiliated with an organization that will maintain the progress records of each choice pupil who attended the school for at least five years after the school ceases operation, the school may instead transfer a pupil's records to that organization, rather than to the school district, if the pupil or the parent or guardian of a minor pupil consents in writing to the release of the progress records to the affiliated organization. The school must send a signed written notice from each pupil or the parent or guardian of each minor pupil who consents to the transfer of progress records under this provision to DPI. The written notice must include the name, phone number, mailing address, and other relevant contact information of the organization that will maintain the progress records, and a declaration by the affiliated organization that the organization agrees to maintain the progress records for at least five years after the school ceases operation.

Choice schools are required to provide a choice pupil or the parent or guardian of a choice pupil with a copy of the pupil's progress records upon request.

If a choice school receives written notice that a pupil intends to enroll or has enrolled in another school or school district, the school must transfer all pupil records for that pupil to that school or school district no later than the next working day.

Provision of Information. Each school participating in the choice program must provide to DPI upon request, and to each pupil, or the parent or guardian of each minor pupil, who applies to attend the school all of the following information:

- a. the name, address, and telephone number of the school and the name of one or more contact persons at the school;
- b. a list of the names of the members of the school's governing body and of the school's shareholders, if any;
- c. a notice stating whether the school is an organization operated for profit or not for profit, and, if the school is a nonprofit organization, a copy of the certificate issued under section 501(c)(3) of the Internal Revenue Code verifying the school's status;
- d. a copy of the appeals process used if the school rejects the applicant;
- e. a copy of the policy developed by the school specifying the criteria for granting a high school diploma;
- f. a copy of the non-harassment policy used by the school and the procedures for reporting and obtaining relief from harassment;
- g. a copy of the suspension and expulsion policies and procedures used by the school and the

procedures for appealing a suspension or expulsion;

h. a copy of the policy used by the school for accepting or denying the transfer of credits earned by a choice pupil for the satisfactory completion of coursework at another school; and

i. a copy of the written policy developed by the school governing visitors and visits to the school.

A choice school must also provide to DPI pupil scores on required standardized tests, to the extent permitted under the federal Family Educational Rights and Privacy Act, for each of the previous five years in which the school has participated in the choice program. Test scores must be submitted by August 1 of each year.

Choice schools must provide all of the above information upon request to any pupil, or to the parent or guardian of any minor pupil, who is attending or who applies to attend the school.

Choice schools must also provide to DPI a signed statement from each individual who is a member of the school's governing body verifying their role in the school upon the individual's joining the schools governing body.

Indoor Environmental Quality. Schools participating in the choice program are required to develop and implement a plan for maintaining environmental quality in the school. Prior to choice schools developing their plans, DPI developed a model management plan and practices.

Choice schools are required to develop a plan for maintaining indoor environmental quality by October 1 of a school's first year in the choice program. Schools are required to implement the plan by the beginning of a school's second year in the choice program. Choice schools are required to provide a copy of the plan to any person upon request.

Removal of Schools from the Program. The State Superintendent can issue an order immediately terminating a school's participation in the choice program if he or she determines that conditions at the school present an imminent threat to the health or safety of pupils.

The State Superintendent may issue an order barring a school from participating in the program in the current school year if he or she determines that the school has done any of the following:

1. Intentionally or negligently misrepresented any information required under statute or administrative rule.
2. Failed to provide the notice of intent to participate and pay the auditor fee by February 1.
3. Failed to provide information required under the financial audit, including evidence of sound fiscal and internal control practices as evaluated by an independent auditor, by the dates specified in statute.
4. Failed to provide the certificate of occupancy or proof that the school's administrator has participated in a fiscal management training program approved by DPI by August 1.
5. Failed to refund to the state any overpayment made by the date specified by DPI rule (generally within 45 or 60 days of notification).
6. Failed to provide any of the information listed above under "*Provision of Information*" to a pupil or a parent or guardian of a minor pupil who is attending or who applies to attend the school, or as required to DPI.
7. Failed to administer the 3rd grade reading test to choice pupils.
8. Failed to adopt pupil academic standards.
9. Failed to develop a written visitor policy.

10. Failed to ensure that teacher's aides have the required educational credentials.

11. Failed to comply with the various provisions regarding pupil records.

12. Failed to issue a diploma to a choice pupil who satisfactorily completes the requirements necessary for high school graduation.

13. Failed to comply with the provision regarding pupil participation in religious activities.

14. Failed to conduct background investigations of employees or exclude from employment any person not permitted to hold a teaching license because of an offense or any person who might reasonably be believed to pose a threat of the safety of others.

15. Failed to comply with requirements to provide a surety bond or complete anticipated budget and evidence of fiscal viability by May 1 before the first term the school participates in the program.

16. Retained a disqualified person. A disqualified person means a person who, when a school was barred or terminated from the program, satisfied at least one of the following criteria: (a) had a controlling ownership interest in, or was the administrator or an officer, director, or trustee, of the school; (b) was a person designated by the administrator of the school to assist in processing pupil applications; or (c) was responsible for an action or circumstance that led to the school being barred or terminated from the program. Such a person is disqualified for a seven-year period beginning on the date of the order issued by the State Superintendent. A school may be barred if it retains a disqualified person, for compensation or as a volunteer, as an owner, officer, director, trustee, administrator, person designated by the administrator to assist in processing pupil applications, or person responsible for administrative, financial, or pupil health and safety matters.

If the State Superintendent determines that any of the following have occurred, he or she may issue an order barring a choice school from participating in the program in the subsequent school year:

1. A school has not provided required evidence of accreditation or notified DPI if its accreditation status has changed.
2. A school's application for accreditation had been denied by an accrediting organization.
3. A school has not achieved accreditation within the statutorily required timeframe.
4. The private school has intentionally or negligently misrepresented any information required under statute or administrative rule.

The State Superintendent is required to bar a school from participating in the program at the end of the current school year if the State Superintendent determines that: (a) a school has failed to continuously maintain accreditation; (b) the governing body of the school has withdrawn the school from the accreditation process; or (c) the school's accreditation has been revoked, denied, or terminated.

Whenever the State Superintendent issues an order barring a school from participating in the program, he or she must immediately notify the parent or guardian of each pupil attending the school. In addition, the State Superintendent may withhold payment from a school if it violates the section of law [s. 118.60 or s. 119.23] governing the program or current law requiring the use of a student information system.

In 2021-22, two schools were unable to enter the Milwaukee program and two schools were unable to enter the statewide and Milwaukee program, due to the various accountability provisions.

No schools were removed from the Milwaukee, Racine, or statewide programs in 2021-22. Since 2003-04, 61 schools have been removed from the Milwaukee program. One school has been removed from the Racine program and two schools have been removed from the statewide program since each program's inception.

Responsibilities of Public School Districts.

MPS, RUSD, and other districts are statutorily required to provide transportation to program participants, but only to the extent transportation is required to be provided for other private school pupils under current law. The districts are eligible to receive state categorical aids for pupils who are transported at the districts' expense.

Additionally, school districts are required to annually notify parents or guardians about educational options in the district, including private schools participating in a choice program. The information must be included as a link on the homepage of the district's Internet site. Public schools must also include a notice of educational options when providing the parent or guardian of each pupil enrolled in or attending the school with a copy of the school's annual accountability report.

Program Participation

Table 1 provides historical information on participation in the choice programs since 2001-02. A listing of the private schools participating in the Milwaukee program in 2022-23 and the September pupil headcount and FTE data for each school is shown in Appendix I. Similar information is shown for the Racine program in Appendix II and the statewide program in Appendix III. The headcount and FTE data is unaudited and is therefore subject to revision.

Table 1: Participation in the Choice Programs

| Fiscal Year | Milwaukee | | Racine | | Statewide | |
|-------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|
| | Private Schools | Aid Membership | Private Schools | Aid Membership | Private Schools | Aid Membership |
| 2001-02 | 102 | 10,497 | | | | |
| 2002-03 | 102 | 11,304 | | | | |
| 2003-04 | 106 | 12,882 | | | | |
| 2004-05 | 117 | 14,071 | | | | |
| 2005-06 | 125 | 14,604 | | | | |
| 2006-07 | 124 | 17,088 | | | | |
| 2007-08 | 122 | 18,558 | | | | |
| 2008-09 | 127 | 19,428 | | | | |
| 2009-10 | 111 | 20,372 | | | | |
| 2010-11 | 102 | 20,256 | | | | |
| 2011-12 | 106 | 22,220 | 8 | 219 | | |
| 2012-13 | 112 | 23,812 | 11 | 485 | | |
| 2013-14 | 110 | 24,776 | 13 | 1,169 | 25 | 499 |
| 2014-15 | 113 | 25,745 | 15 | 1,660 | 31 | 994 |
| 2015-16 | 117 | 26,470 | 19 | 2,057 | 82 | 2,483 |
| 2016-17 | 121 | 26,913 | 19 | 2,420 | 121 | 2,978 |
| 2017-18 | 125 | 27,697 | 23 | 2,852 | 153 | 4,359 |
| 2018-19 | 129 | 27,770 | 26 | 3,196 | 213 | 6,813 |
| 2019-20 | 130 | 27,912 | 27 | 3,490 | 254 | 9,315 |
| 2020-21 | 131 | 27,715 | 25 | 3,737 | 280 | 11,644 |
| 2021-22 | 129 | 27,674 | 27 | 3,777 | 301 | 13,878 |
| 2022-23* | 129 | 28,131 | 31 | 3,840 | 314 | 16,573 |

*Preliminary

Program Funding

The following section summarizes statutory provisions regarding payments made under the choice programs since 2005-06.

Choice Payments. Under the choice programs, the State Superintendent is required to pay the school in which a pupil is enrolled, on behalf of the pupil's parent or guardian, from two separate, general purpose revenue (GPR) sum sufficient appropriations. This payment is made in four equal installments in September, November, February, and May of each school year. Each installment may consist of a single check for all pupils attending the school under the choice program.

In the 2022-23 school year, per pupil payments are equal to \$8,399 for a pupil enrolled in a grade

from kindergarten to eight and \$9,045 for a pupil enrolled in a grade from nine to 12. In future years, payments will increase by the revenue limit per pupil adjustment, if positive, provided to school districts in the current year plus the change in total categorical aid funding per pupil, if positive, from the prior year to the current year.

If a private school enrolls pupils under the choice programs in any grade between K-8 and also in any grade between 9-12, the payment per pupil for that school is an amount determined by: (a) multiplying the number of choice pupils enrolled in the school in any grade between K-8 by the payment amount for those grades; (b) multiplying the number of choice pupils enrolled in the school in any grade between 9-12 by the payment amount for those grades; (c) adding those two amounts together; and (d) dividing that sum by the total number of choice pupils enrolled in the school.

The State Superintendent is also required to pay each choice school, on behalf of the parent or guardian, for choice pupils enrolled in a choice school for summer classroom or laboratory periods for necessary academic purposes. Annually, by September 15, each choice school is required to file a report with DPI stating the FTE number of pupils enrolled in summer programs who were attending the school on the second Friday of January of the school term immediately preceding that summer or whose applications had been accepted for attendance at the private school in the school term immediately following that summer. To be eligible for summer school payments, the school must offer at least 19 days of summer instruction, and each of those days must be equal to at least 270 minutes of instruction. If a pupil attends summer school for at least 15 days of instruction, the payment is equal to 0.05 multiplied by the per pupil payment for the preceding school year. If the pupil attends fewer than 15 days of instruction, the payment is calculated by multiplying 0.05 by the per pupil payment for the preceding year, and multiplying the result by the number of days the pupil attended summer school divided by 15. The State Superintendent must include the entire summer school payment with the November installment, but the summer payment must be made in a separate check.

If a choice school closes after the third Friday in September in a given school year, the school district in which the pupil resides receives a share of any choice payments for that school year that have not yet been paid to the choice school on behalf of that pupil if the pupil enrolls in the public

school district in that year. The payment equals the choice per pupil amount as defined above times 61.6% (the state's share that applied in 2012-13) times 25% for each of the remaining installment payments for that pupil. Payments are made from a sum sufficient appropriation from the general fund for this purpose. No funding was paid from this appropriation in 2021-22.

Choice Funding. Table 2 shows the gross GPR appropriation for the Milwaukee program and the Racine and statewide programs in 2021-22 and 2022-23, as well as the aid reduction and net GPR cost for each, excluding the effects of high poverty aid.

The Milwaukee private school choice program is funded through a combination of state GPR and local funding. Under the program, payments to private schools are made from a sum sufficient GPR appropriation. To partially offset the cost of the program, an aid reduction is made to the aid that would otherwise be paid to MPS equal to a percentage of the total cost of the program. In 2022-23, the aid reduction equals 6.4%. The aid reduction will equal 3.2% in 2023-24, and will end in 2024-25, so that the program will be fully state funded beginning in 2024-25. MPS can levy property taxes to make up for the aid reduction.

In the October 15, 2022, general school aids distribution, DPI used an estimate of \$240.9 million for the total cost of the Milwaukee choice program in 2022-23. As a result, the general aid that would otherwise be paid to MPS was reduced by 6.4% of that amount (\$15.4 million) to partially

**Table 2: Estimated Choice Program Costs (in Millions)
2021-22 and 2022-23**

| | Milwaukee | | Racine and Statewide | | Total | |
|---------------|-------------|-------------|----------------------|--------------|--------------|--------------|
| | 2021-22 | 2022-23* | 2021-22 | 2022-23* | 2021-22 | 2022-23* |
| GPR | \$237.7 | \$240.9 | \$151.8 | \$174.7 | \$389.5 | \$415.6 |
| Aid Reduction | <u>22.8</u> | <u>15.4</u> | <u>144.1</u> | <u>168.4</u> | <u>166.9</u> | <u>183.8</u> |
| Net GPR | \$214.9 | \$225.5 | \$7.7 | \$6.3 | \$222.6 | \$231.8 |

* Estimated

offset the GPR cost of the Milwaukee program. In 2022-23, MPS will receive \$3.9 million in high poverty aid. After consideration of those aid payments, the net aid reduction for MPS related to the choice program is \$11.5 million, which represents 1.9% of the district's estimated 2022-23 gross aid eligibility, and 4.8% of the cost of the Milwaukee program. MPS levied the maximum allowed under revenues limits and backfilled this aid reduction with levy. The state's general fund bears the remaining \$229.4 million cost of the Milwaukee program. As a result, the net funding split for the Milwaukee program in 2022-23 is 95.2% state general fund/4.8% MPS.

amount and aid reductions shown in the table are those determined under the relevant statutory provisions that applied in the indicated year. The total state payment and aid reduction figures are based on the October general aid distributions prepared by DPI. The city choice program aid is included in the initial general aid reduction numbers. The final figures may have been adjusted based on final choice participation and aid eligibility data. Finally, it should be noted that the choice program funding data in Table 3 reflect only the amount and incidence of the aid reduction from the general school aids appropriation. The interactions of the choice program with the revenue limit and equalization aid formulas are not addressed in Table 3.

Table 3 summarizes state funding for the Milwaukee program since 2005-06. The per pupil

Table 3: State Funding of the Milwaukee Private School Choice Program Since 2005-06 (\$ in Millions Except Per Pupil Amount)

| | Aid Membership | Per Pupil Amount | Choice Program Estimate | MPS | | | Net GPR After Aid Reduction |
|----------|----------------|------------------|-------------------------|-----------------------|------------------|-------------------|-----------------------------|
| | | | | General Aid Reduction | High Poverty Aid | Net Aid Reduction | |
| 2005-06 | 14,604 | \$6,351 | \$93.7 | \$42.2 | | \$42.2 | \$51.5 |
| 2006-07 | 17,088 | 6,501 | 110.5 | 49.7 | | 49.7 | 60.8 |
| 2007-08 | 18,558 | 6,501 | 120.3 | 54.1 | \$7.4 | 46.7 | 73.6 |
| 2008-09 | 19,428 | 6,607 | 128.8 | 58.0 | 9.9 | 48.1 | 80.7 |
| 2009-10 | 20,372 | 6,442 | 130.1 | 54.1 | 9.7 | 44.4 | 85.7 |
| 2010-11 | 20,256 | 6,442 | 130.8 | 50.2 | 9.7 | 40.5 | 90.3 |
| 2011-12 | 22,220 | 6,442 | 144.3 | 55.4 | 5.8 | 49.6 | 94.7 |
| 2012-13 | 23,812 | 6,442 | 154.6 | 59.4 | 5.8 | 53.6 | 101.0 |
| 2013-14 | 24,776 | 6,442 | 161.1 | 56.7 | 4.8 | 51.9 | 109.2 |
| 2014-15 | 25,745 | 7,210 (K-8) | | | | | |
| | | 7,856 (9-12) | 191.0 | 61.1 | 4.8 | 56.3 | 134.7 |
| 2015-16 | 26,470 | 7,214 (K-8) | | | | | |
| | | 7,860 (9-12) | 196.4 | 56.6 | 5.3 | 51.3 | 145.1 |
| 2016-17 | 26,913 | 7,323 (K-8) | | | | | |
| | | 7,969 (9-12) | 203.7 | 52.1 | 5.3 | 46.8 | 156.9 |
| 2017-18 | 27,697 | 7,530 (K-8) | | | | | |
| | | 8,176 (9-12) | 213.3 | 47.8 | 6.3 | 41.5 | 171.8 |
| 2018-19 | 27,770 | 7,754 (K-8) | | | | | |
| | | 8,400 (9-12) | 221.8 | 42.6 | 6.3 | 36.3 | 185.5 |
| 2019-20 | 27,912 | 8,046 (K-8) | | | | | |
| | | 8,692 (9-12) | 229.7 | 36.8 | 5.0 | 31.8 | 197.9 |
| 2020-21 | 27,715 | 8,300 (K-8) | | | | | |
| | | 8,946 (9-12) | 234.2 | 30.0 | 5.0 | 25.0 | 209.2 |
| 2021-22 | 27,674 | 8,336 (K-8) | | | | | |
| | | 8,982 (9-12) | 237.7 | 22.8 | 3.9 | 18.9 | 218.8 |
| 2022-23* | 28,131 | 8,399 (K-8) | | | | | |
| | | 9,045 (9-12) | 240.9 | 15.4 | 3.9 | 11.5 | 229.4 |

*Preliminary

For the statewide and Racine private school choice programs, per pupil payments for legacy pupils (pupils who first participated in the 2014-15 school year or prior) are fully funded through state GPR. Payments for all other pupils are funded through a reduction in the state aid that would otherwise be paid to those pupils' school districts of residence.

To make up for the aid reduction for pupils who first participated in the Racine or statewide program in 2015-16 or later, school districts receive a revenue limit adjustment for each pupil in the current year equal to the aid reduction. If a school district chooses to levy to the maximum, its total resources are unaffected by the choice aid reduction, because it replaced the aid reduction with local levy. School districts also include these pupils in their pupil count for membership in calculating state general aid in the following aid year.

In the October 15, 2022, general school aids distribution, DPI used an estimate of \$33.0 million for the cost of the Racine program and \$141.7 million for the cost of the statewide program in 2022-23. The aid reduction was equal to \$28.9 million for the Racine program and \$139.5 million for the

statewide program. Aid reductions were made to school districts on behalf of resident pupils participating in the statewide program. Appendix IV shows the aid reduction made to each district attributable to choice pupils in 2022-23.

Table 4 presents information on state funding for the Racine and statewide programs since their inception.

Special Needs Scholarship Program

The special needs scholarship program was created under 2015 Act 55. Pupils first participated in the program in the 2016-17 school year. To be eligible to participate in the program, a pupil must have an individualized education program (IEP) or services plan in effect, and submit an application to a private school that is participating in the program at any time during the school year. For the special needs scholarship program, no income limits or participation limits apply.

Table 4: State Funding for the Racine and Statewide Private School Choice Programs (\$ in Millions)

| | <u>Racine Private School Program</u> | | | | <u>Statewide Private School Choice Program</u> | | | |
|----------|--------------------------------------|-------------------|-----------------------|-----------------------------|--|-------------------|-----------------------|-----------------------------|
| | Aid Membership | Estimated Payment | General Aid Reduction | Net GPR After Aid Reduction | Aid Membership | Estimated Payment | General Aid Reduction | Net GPR After Aid Reduction |
| 2011-12 | 219 | \$1.6 | \$0.6 | \$1.0 | 0 | \$0.0 | \$0.0 | \$0.0 |
| 2012-13 | 485 | 3.2 | 1.2 | 2.0 | 0 | 0.0 | 0.0 | 0.0 |
| 2013-14 | 1,169 | 7.5 | 0.0 | 7.5 | 499 | 3.2 | 0.0 | 3.2 |
| 2014-15 | 1,660 | 12.2 | 0.0 | 12.2 | 994 | 7.3 | 0.0 | 7.3 |
| 2015-16 | 2,057 | 15.1 | 4.2 | 10.9 | 2,483 | 18.4 | 11.9 | 6.5 |
| 2016-17 | 2,420 | 18.0 | 8.8 | 9.2 | 2,978 | 22.4 | 16.7 | 5.7 |
| 2017-18 | 2,852 | 21.9 | 14.0 | 7.9 | 4,359 | 33.6 | 28.8 | 4.8 |
| 2018-19 | 3,196 | 25.3 | 18.3 | 7.0 | 6,813 | 54.0 | 50.0 | 4.0 |
| 2019-20 | 3,490 | 28.6 | 22.3 | 6.3 | 9,315 | 76.5 | 73.2 | 3.3 |
| 2020-21 | 3,737 | 31.8 | 25.7 | 6.1 | 11,644 | 99.2 | 95.8 | 3.4 |
| 2021-22 | 3,777 | 32.7 | 27.9 | 4.8 | 13,878 | 119.1 | 116.2 | 2.9 |
| 2022-23* | 3,840 | 33.0 | 28.9 | 4.1 | 16,573 | 141.7 | 139.5 | 2.2 |

*Preliminary

To participate in the program, the pupil's parent or guardian must agree to make the pupil available for a reevaluation within 60 days following a request for a reevaluation. The reevaluation must be conducted by the IEP team appointed by the pupil's school district of residence, unless the pupil is attending a private school in a nonresident district and the pupil's parent or guardian provides written consent for an IEP team appointed by that nonresident district to conduct the reevaluation. The reevaluation may be conducted no more than once every three years, starting from the pupil's most recent evaluation or the date the pupil began participating in the special needs scholarship program, upon the request of the school board of the pupil's resident school district.

Once accepted to the program, a pupil is eligible to continue receiving a scholarship until the pupil graduates from high school or until the end of the school term in which the pupil turns 21, whichever comes first.

Requirements for Participating Schools. To be eligible to participate in the program, a private school must be approved as a private school by the state superintendent or be accredited by one of the following entities as of the August 1 preceding the school term in which a pupil will first attend the school under the program: (a) Cognia, Inc; (b) Wisconsin Religious and Independent Schools Accreditation; (c) the Independent Schools Association of the Central States; (d) Wisconsin Evangelical Lutheran Synod School Accreditation; (e) Wisconsin Association of Christian Schools; (f) National Lutheran School Accreditation; (g) Christian Schools International; (h) Association of Christian Schools International; (i) the diocese or archdiocese within which the eligible school is located; or (j) any other organization recognized by the National Council for Private School Accreditation.

Each participating school is required to notify DPI of its intent to participate and the number of spaces the school has available for pupils

participating in the program. Upon receiving an application from a pupil, the private school must determine whether the pupil meets the eligibility requirements for the program, and must request verification from the school district that developed the pupil's IEP or services plan and notify the district that the pupil will participate in the program pending verification of the eligibility requirements. If the school receives more applications than the number of available spaces, the school must accept applicants in the order in which their applications were received, except that preference may be given to the siblings of pupils who are already attending the school. Upon accepting an application to attend the school under the program, the private school must notify DPI.

Each participating private school must meet the following requirements: (a) comply with all health and safety laws that apply to public schools; (b) hold a valid certificate of occupancy, if required by the municipality in which the school is located, or obtain a certificate of occupancy from another local government unit or letter from the municipality in which the school is located if the municipality does not issue certificates of occupancy; (c) comply with federal law prohibiting discrimination on the basis of race, color, or national origin; (d) conduct criminal background investigations of its employees and exclude from employment any person not permitted to hold a teaching license as a result of an offense and any person who might reasonably be believed to pose a threat to the safety of others; (e) provide each applicant with a profile of the school's special education program, in a form prescribed by DPI, that includes the methods of instruction that will be used to provide special education and related services to the pupil, and the qualifications of the teachers and others who will be providing special education services; (f) implement the pupil's most recent IEP or services plan as modified by agreement between the school and the pupil's parent, and other related services agreed to by the private school and the pupil's parent; (g) provide all records relating to the

implementation of a pupil's IEP or services plan within five days of receiving a request from the pupil's resident school board; (h) regularly report to each participating pupil's parent on the pupil's progress; (i) administer state assessments to a participating pupil at no cost upon the request of the pupil's parent, if the school administers assessments to any pupils attending the school; and (j) file a summer daily attendance report with DPI no later than September 15 of each year.

Participating schools must also submit an annual independent financial audit to DPI by the October 15 following each year in which the school participates in the program. The audit must be conducted by an independent certified public accountant, and must be conducted in accordance with the auditing standards of the American Institute of Certified Public Accountants (AICPA). DPI is prohibited from requiring the audit to comply with standards that exceed the scope of the standards established by AICPA. The audit must be accompanied by the auditor's statement that the report is free of material misstatements and fairly presents the school's eligible education expenses, and beginning in the second year of the school's participation, must be accompanied by a copy of a management letter prepared by the auditor. If the school receives at least \$100,000 in payments from the special needs scholarship program and the choice programs, the audit must be prepared in accordance with generally accepted accounting principles with allowable modifications for long-term fixed assets. If the payments total a lesser amount, the audit must be prepared as prescribed by DPI by rule. The audit must include a calculation of the school's net eligible education expenses and the balance of the school's fund for future eligible education expenses. If the private school is part of an organization with which it shares assets, liabilities, or eligible education expenses, the school may submit an audit of the organization or of the school only, with the auditor using his or her professional judgement to allocate any shared

assets, liabilities, or eligible education expenses between the organization and the school. If a school participates in the special needs scholarship program and other choice programs, the school may submit one comprehensive financial audit that includes the information required by all programs. Each private school participating in the program is subject to uniform financial accounting standards established by DPI.

Private schools that expect to receive at least \$50,000 in special needs scholarships in a school year must do one of the following before the beginning of the school year: (a) file with DPI a surety bond payable to the state equal to 25% of the total amount of scholarships expected to be received in that school year; or (b) file with DPI financial information demonstrating that the private school has the ability to pay an amount equal to the total amount of scholarships expected to be received in that school year.

Requirements for DPI. DPI is required to develop a document for inclusion with a pupil's application to participate in the program that compares rights for a pupil with a disability and his or her parent attending a public school with rights for such a pupil and his or her parents attending a private school under the special needs scholarship program. Receipt of the document constitutes notice that the pupil has been informed of his or her rights, and acceptance of a scholarship constitutes informed acknowledgement of the rights specified in the document.

DPI may bar a private school from participating in the program and withhold payments if it determines that the private school has done any of the following: (a) intentionally or negligently misrepresented information required under state law or administrative rule; (b) routinely failed to comply with audit and other financial management requirements under state law; (c) used a pupil's scholarship for any purpose other than educational purposes or rebated,

refunded, or shared a scholarship payment with a pupil or a pupil's parent or guardian; or (d) failed to refund to the state, within 60 days, any scholarship overpayments. If DPI bars a private school from participating in the program, it must notify all pupils eligible to participate in the program and their parents as quickly as possible. A pupil who is receiving a scholarship and attending a private school barred from the program may continue to receive the scholarship if he or she attends another participating private school.

Requirements for Public School Districts.

School districts are required to annually notify the parents of each pupil with a disability enrolled in the school district about the program. If a pupil residing in the district applies for the program, the school district must provide a private school with a pupil's IEP or services plan within five business days of receiving a request for the IEP from the private school. Additionally, upon the request of a participating pupil's parent, the resident school board is required to administer state assessments to the pupil at no cost if the private school the pupil attends does not administer the assessments to any pupil attending the school.

Program Payments. Per pupil payments are equal to \$13,076 in 2022-23, and in future years will increase by the revenue limit per pupil adjustment, if positive, provided to school districts in the current year plus the change in total categorical aid funding per pupil, if positive, from the prior year to the current year.

Payments are also made for summer school if the school offers at least 19 days of summer instruction, and each of those days is equal to at least 270 minutes of instruction. If a pupil attends summer school for at least 15 days of instruction, the payment is equal to 0.05 multiplied by the per pupil payment for the preceding school year. If the pupil attends fewer than 15 days of instruction, the payment is calculated by multiplying 0.05 by the per pupil payment for the preceding year, and

multiplying the result by the number of days the pupil attended summer school divided by 15.

If an IEP team reevaluates the pupil and determines that he or she no longer has a disability, the pupil may continue to attend the private school he or she attends under the program, but payments are reduced to the amount applicable to the Milwaukee, Racine, and statewide choice programs beginning in the next school term. Payments continue to be made from the appropriation for the special needs scholarship program.

Payments are made in four equal installments in September, November, February, and May of each school year. Each installment may consist of a single check for all pupils attending the school under the choice program.

Program Funding. Payments are funded through a reduction in the state aid that would otherwise be paid to pupils' school districts of residence.

To make up for the aid reduction, school districts receive a revenue limit adjustment for each pupil in the current year equal to the aid reduction. If a school district chooses to levy to the maximum, its total resources are unaffected by the aid reduction, because it replaced the aid reduction with local levy. School districts also include pupils in their pupil count for membership in calculating state general aid in the following aid year.

Beginning in 2018-19, a private school may submit a financial statement and supporting documentation to DPI showing the actual costs that the private school incurred to implement a pupil's most recent IEP or services plan, as modified by agreement between the school and the pupil's parent, and related services. The statement must be submitted at the end of the school year, and must be provided to the pupil's resident school board. If a school submits a financial statement for a pupil, the costs described in the statement are used to calculate the per pupil payment for that

pupil in the following year. Up to 150% of the per pupil payment in that year is funded through an aid reduction to the pupil's school district of residence. If the total costs exceed that amount, the school is reimbursed for 90% of the remaining costs, but no corresponding aid reduction is made. (As a result, payments made for costs above 150% of the per pupil payment are funded through state GPR.) In 2022-23, a total of \$212,808 was paid to eight schools on behalf of nine participating pupils, based on the actual costs of educating those pupils in the 2021-22 school year.

In the October 15, 2022, general school aids distribution, DPI used an estimate of \$27.7 million for the cost of the program in 2022-23. Aid reductions totaling that amount were made to 175 school districts on behalf of resident pupils attending a private school under the program. Appendix VI shows the aid reduction made to each district attributable to special needs scholarship pupils in 2022-23.

Table 5 shows membership, estimated payments, and general aid reductions for each year of the program. The membership excludes pupils who are eligible for reduced payment amounts because they were reevaluated by an IEP team and determined to no longer have a disability.

Program Participation. A listing of the private schools participating in the program in 2022-23 and the September pupil headcount and FTE data for each school is shown in Appendix V.

Program Evaluation. 2015 Act 55 required the Legislative Audit Bureau to study the special needs scholarship program and submit a report to the appropriate standing committees of the Legislature by January 9, 2019. The report was

Table 5: State Funding for the Special Needs Scholarship Program (\$ in Millions)

| | Aid Membership | Estimated Payment | General Aid Reduction | Net GPR After Aid Reduction |
|----------|----------------|-------------------|-----------------------|-----------------------------|
| 2016-17 | 215 | \$2.6 | \$2.6 | \$0.0 |
| 2017-18 | 240 | 3.0 | 3.0 | 0.0 |
| 2018-19 | 670 | 8.5 | 8.5 | 0.0 |
| 2019-20 | 1,000 | 13.1 | 13.1 | 0.0 |
| 2020-21 | 1,363 | 18.3 | 18.3 | 0.0 |
| 2021-22 | 1,638 | 22.6 | 22.6 | 0.0 |
| 2022-23* | 1,968 | 27.7 | 27.7 | 0.0 |

*Estimated

required to evaluate the following: (a) the level of satisfaction with the program expressed by participating pupils and their parents; (b) the percentage of participating pupils who were victimized because of their special needs at their resident school district and the percentage of such pupils at their private school; (c) the percentage of pupils who exhibited behavioral problems at their resident school district and the percentage of such pupils at their participating school; (d) the average class size at participating pupils' school district of residence and at their participating private schools; and (e) the fiscal impact of the program on the state and on resident school districts. The act required researchers conducting the study to do the following: (a) apply appropriate analytical and behavioral science methodologies to ensure public confidence in the study; and (b) protect the identity of participating schools and pupils.

The Audit Bureau submitted its report on the special needs scholarship program in July, 2018. An online version of the report can be found at the following website: <https://legis.wisconsin.gov/lab/media/2753/18-6full.pfd>.

APPENDIX I

Milwaukee Private School Choice Program Headcount and FTE 2022-23 School Year

| <u>School Name</u> | <u>3rd Friday in September</u> | | <u>Summer School</u> |
|--|--------------------------------|------------|----------------------|
| | <u>Headcount</u> | <u>FTE</u> | <u>Headcount</u> |
| Academy of Excellence | 772 | 748.8 | |
| Aquinas Academy - Menomonee Falls | 9 | 9.0 | |
| Atlas Preparatory Academy, Inc. | 419 | 415.0 | 91 |
| Atonement Lutheran School | 417 | 404.6 | 83 |
| Bader Hillel High, Inc. - Glendale | 42 | 42.0 | 45 |
| Badger State Baptist School - Oak Creek | 57 | 55.5 | |
| Believers in Christ Christian Academy | 153 | 149.4 | |
| Blessed Sacrament Catholic School | 157 | 153.0 | |
| Blessed Savior Catholic School | 392 | 380.0 | |
| Carter's Christian Academy, Inc. | 231 | 224.0 | 69 |
| Catholic East Elementary | 186 | 179.2 | |
| CERT School | 16 | 16.0 | 10 |
| Christ St. Peter Lutheran School | 193 | 186.5 | |
| Christian Faith Academy of Higher Learning | 46 | 44.5 | |
| Clara Mohammed School | 113 | 109.0 | 41 |
| Cristo Rey Jesuit Milwaukee High School | 418 | 418.0 | 119 |
| Cross Trainers Academy | 460 | 445.6 | 33 |
| Destiny High School | 269 | 269.0 | 38 |
| Divine Destiny School | 83 | 78.0 | |
| Divine Mercy School - South Milwaukee | 9 | 9.0 | |
| Divine Savior Holy Angels High School | 118 | 118.0 | |
| Dominican High School - Whitefish Bay | 81 | 81.0 | |
| Early View Academy of Excellence | 264 | 256.0 | |
| Eastbrook Academy | 283 | 273.4 | 40 |
| El Puente High School | 108 | 108.0 | |
| Elm Grove Lutheran School | 26 | 25.2 | |
| First Immanuel Lutheran School - Cedarburg | 5 | 5.0 | |
| Garden Homes Lutheran School | 250 | 241.2 | |
| Good Shepherd's Lutheran School - West Allis | 18 | 18.0 | |
| Grace Christian Academy - West Allis | 130 | 129.0 | |
| Grace Lutheran School - Menomonee Falls | 44 | 43.5 | |
| Grace Lutheran School - Oak Creek | 4 | 3.5 | |
| Granville Lutheran School | 242 | 234.4 | 65 |
| Greater Holy Temple Christian Academy | 410 | 394.0 | |
| Guidance Academy - South Milwaukee | 191 | 185.0 | 55 |
| Hales Corners Lutheran School | 91 | 86.0 | |
| Heritage Christian Schools - New Berlin | 166 | 166.0 | 21 |
| Hillel Academy | 58 | 57.2 | 58 |
| Holy Redeemer Christian Academy | 436 | 425.6 | 54 |
| Hope Christian School Caritas | 594 | 572.4 | |

| <u>School Name</u> | <u>3rd Friday in September</u> | | <u>Summer School Headcount</u> |
|---|--------------------------------|------------|------------------------------------|
| | <u>Headcount</u> | <u>FTE</u> | |
| Hope Christian School Fidelis | 592 | 568.0 | 61 |
| Hope Christian School Fortis | 469 | 448.6 | |
| Hope Christian School Prima | 569 | 546.2 | |
| Hope Christian School Semper | 585 | 563.0 | |
| Immanuel Lutheran School - Brookfield | 182 | 171.0 | |
| Institute of Technology and Academics | 328 | 316.8 | 51 |
| Jo's Learning Academy | 76 | 69.2 | |
| Journeys Lutheran School - Hales Corners | 17 | 17.0 | |
| Kettle Moraine Lutheran High School - Jackson | 19 | 19.0 | |
| Kingdom Prep Lutheran High School - Wauwatosa | 204 | 204.0 | |
| King's Academy Christian School, Inc. | 197 | 190.2 | |
| Lamb of God Lutheran School - West Allis | 8 | 7.0 | |
| Living Word Lutheran High School - Jackson | 42 | 42.0 | |
| Luther Preparatory School -Watertown | 26 | 26.0 | |
| Malaika Early Learning Center | 82 | 71.6 | |
| Marquette University High School | 106 | 106.0 | 78 |
| Martin Luther High School - Greendale | 454 | 454.0 | |
| Mary Queen of Saints Catholic Academy - West Allis | 41 | 38.6 | |
| Messmer Catholic Schools | 1,196 | 1,177.6 | |
| Milwaukee Lutheran High School | 797 | 797.0 | |
| Milwaukee Seventh Day Adventist School | 198 | 189.0 | 51 |
| Mother of Good Counsel School | 186 | 176.5 | |
| Mount Calvary Lutheran School | 165 | 159.8 | |
| Mount Lebanon Lutheran School | 226 | 218.0 | |
| Mount Olive Christian Day School | 138 | 131.0 | |
| Nativity Jesuit Academy | 232 | 223.0 | 189 |
| New Testament Christian Academy | 136 | 130.4 | 19 |
| Northwest Catholic School | 189 | 181.8 | 61 |
| Northwest Lutheran School | 237 | 229.8 | |
| Notre Dame School of Milwaukee | 513 | 495.4 | |
| Our Father's Lutheran School - Greenfield | 34 | 33.5 | |
| Our Lady Queen of Peace | 174 | 167.2 | |
| Pilgrim Evangelical Lutheran School - Menomonee Falls | 8 | 7.5 | 61 |
| Pilgrim Lutheran School - Wauwatosa | 238 | 229.6 | |
| Pius XI Catholic High School | 451 | 451.0 | |
| Prince of Peace | 380 | 368.4 | |
| Right Step, Inc. | 37 | 37.0 | |
| Risen Savior Lutheran School | 286 | 276.8 | 76 |
| Saint Adalbert School | 352 | 340.4 | |
| Saint Agnes School - Butler | 92 | 84.5 | |
| Saint Anthony School - Milwaukee | 1,438 | 1,414.4 | |
| Saint Augustine Preparatory Academy | 1,289 | 1,265.8 | |
| Saint Catherine School | 149 | 141.8 | |
| Saint Charles Borromeo Catholic School | 127 | 123.0 | |
| Saint Gregory the Great Parish School | 149 | 145.5 | |
| Saint Jacobi Lutheran School - Greenfield | 46 | 43.0 | |
| Saint Joan Antida High School | 181 | 181.0 | |
| Saint John Paul II School | 205 | 198.2 | |
| Saint John the Evangelist - Greenfield | 56 | 53.5 | |
| Saint John's Lutheran School - Glendale | 57 | 54.0 | |

| <u>School Name</u> | <u>3rd Friday in September</u> | | <u>Summer School</u> |
|---|--------------------------------|------------|----------------------|
| | <u>Headcount</u> | <u>FTE</u> | <u>Headcount</u> |
| Saint John's Lutheran School - Lannon | 8 | 8.0 | |
| Saint John's Lutheran School - Milwaukee | 236 | 227.6 | 101 |
| Saint Josaphat Parish School | 199 | 195.4 | |
| Saint Joseph Academy - Milwaukee | 401 | 387.8 | 63 |
| Saint Joseph School - Wauwatosa | 37 | 35.5 | |
| Saint Lucas Lutheran School | 87 | 81.0 | |
| Saint Marcus Lutheran School | 943 | 890.2 | 83 |
| Saint Margaret Mary School | 136 | 130.4 | |
| Saint Martini Lutheran School | 143 | 139.0 | 32 |
| Saint Matthias Parish School | 90 | 88.0 | |
| Saint Paul's Lutheran School - Cudahy | 10 | 10.0 | |
| Saint Paul's Lutheran School - Muskego | 8 | 8.0 | |
| Saint Paul's Lutheran School - West Allis | 57 | 55.5 | |
| Saint Peter Immanuel Lutheran School | 147 | 141.8 | |
| Saint Philip's Lutheran School | 99 | 96.5 | |
| Saint Rafael the Archangel School | 284 | 276.0 | 45 |
| Saint Roman Parish School | 310 | 299.2 | |
| Saint Sebastian School | 206 | 196.5 | |
| Saint Thomas Aquinas Academy | 129 | 124.2 | |
| Saint Thomas More High School | 232 | 232.0 | |
| Saint Vincent Pallotti Catholic School | 145 | 141.4 | |
| Salam School | 831 | 793.0 | 105 |
| Salem Evangelical Lutheran School | 143 | 138.2 | |
| Shining Star Christian Schools, Inc. | 540 | 518.0 | 49 |
| Shoreland Lutheran High School -Kenosha | 2 | 2.0 | |
| Siloah Lutheran School | 86 | 82.0 | |
| Star of Bethlehem Evangelical Lutheran School -New Berlin | 2 | 2.0 | |
| Tamarack Waldorf School | 188 | 180.8 | |
| The City School | 170 | 162.0 | |
| Torah Academy of Milwaukee -Glendale | 33 | 33.0 | |
| Trinity Lutheran School - Caledonia | 5 | 5.0 | |
| Trinity Lutheran School - Mequon | 67 | 64.5 | |
| Universal Scholars Academy | 61 | 57.0 | |
| Victory Christian Academy - West Allis | 258 | 251.6 | |
| Wisconsin Academy - Columbus | 19 | 19.0 | |
| Wisconsin Lutheran High School | 457 | 457.0 | 61 |
| Word of Life Evangelical Lutheran School | 59 | 56.0 | |
| Yeshiva Elementary School | 184 | 178.4 | |
| Zion Lutheran School - Menomonee Falls | 26 | 25.0 | |
| Totals* | 28,958 | 28,130.6 | 3,186 |

*The aid membership on which choice program payments are made is equal to the average number of FTE pupils enrolled on the third Friday in September and the second Friday in January, plus the summer school FTE.

APPENDIX II

Racine Private School Choice Program Headcount and FTE 2022-23 School Year

| <u>School Name</u> | <u>3rd Friday in September</u> | | <u>Summer School</u> |
|--|--------------------------------|----------------|----------------------|
| | <u>Headcount</u> | <u>FTE</u> | <u>Headcount</u> |
| Academy of Excellence - Milwaukee | 81 | 80.2 | |
| Badger State Baptist School - Oak Creek | 12 | 11.0 | |
| Catholic Central High School - Burlington | 2 | 2.0 | |
| CERT School - Milwaukee | 12 | 12.0 | 6 |
| Concordia Lutheran School - Sturtevant | 159 | 152.0 | |
| Divine Mercy School - South Milwaukee | 4 | 4.0 | |
| EverGreen Academy - Mount Pleasant | 436 | 419.5 | |
| Grace Lutheran School - Oak Creek | 14 | 13.0 | |
| Guidance Academy - South Milwaukee | 5 | 5.0 | |
| Hales Corners Lutheran School | 4 | 3.5 | |
| Hope Christian School Via - Racine | 348 | 338.0 | |
| Kenosha Christian Academy, Inc. | 0 | 0.0 | |
| Kenosha Lutheran Academy | 5 | 5.0 | |
| Luther Preparatory School - Watertown | 2 | 2.0 | |
| Lutheran High School Association of Racine | 243 | 243.0 | |
| Martin Luther High School - Greendale | 3 | 3.0 | 1 |
| Our Father's Lutheran School - Greenfield | 1 | 1.0 | |
| Racine Christian School | 145 | 141.0 | |
| Renaissance Lutheran School - Racine | 385 | 372.2 | 36 |
| Saint Augustine Preparatory Academy - Milwaukee | 2 | 2.0 | |
| Saint John's Lutheran School - Racine | 187 | 180.0 | 51 |
| Saint Matthew School - Oak Creek | 28 | 27.0 | |
| Shining Star Christian Schools, Inc. - Milwaukee | 0 | 0.0 | |
| Shoreland Lutheran High School - Kenosha | 174 | 174.0 | |
| Siena Catholic Schools of Racine, Inc | 1,237 | 1,211.8 | 268 |
| Trinity Lutheran School - Caledonia | 108 | 108.0 | |
| Trinity Lutheran School - Racine | 196 | 190.0 | |
| Victory Christian Academy - West Allis | 1 | 1.0 | |
| Wisconsin Academy - Columbus | 0 | 0.0 | |
| Wisconsin Lutheran School - Racine | 141 | 138.5 | |
| Word of Life Evangelical Lutheran School - Milwaukee | 0 | 0.0 | |
| Total* (Unaudited) | 3,935 | 3,839.7 | 362 |

*The aid membership on which choice program payments are made is equal to the average number of FTE pupils enrolled on the third Friday in September and the second Friday in January, plus the summer school FTE.

APPENDIX III

Statewide Private School Choice Program Headcount and FTE 2022-23 School Year

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September Headcount</u> | <u>FTE</u> | <u>Summer School Headcount</u> |
|-------------|---|---|------------|--|
| Algoma | Saint Paul's Evangelical Lutheran School | 31 | 30.0 | |
| Antigo | Peace Lutheran School | 101 | 97.5 | |
| Appleton | Celebration Lutheran School | 25 | 24.5 | |
| | Fox Valley Lutheran High School | 242 | 242.0 | |
| | Holy Spirit Catholic School | 66 | 62.0 | |
| | Mount Olive Evangelical Lutheran School | 81 | 79.0 | |
| | Riverview Lutheran School | 82 | 78.0 | |
| | Saint Edward School | 10 | 10.0 | |
| | Saint Francis Xavier Catholic School System, Inc. | 297 | 290.5 | |
| | Saint Paul Lutheran School | 55 | 55.0 | |
| Ashland | Our Lady of The Lake Catholic School | 63 | 59.0 | |
| Athens | Saint Anthony de Padua Catholic School | 14 | 14.0 | |
| | Trinity Lutheran School | 14 | 13.5 | |
| Baraboo | Community Christian School of Baraboo | 70 | 68.5 | |
| Beaver Dam | Saint Katharine Drexel School | 50 | 50.0 | |
| Beloit | Rock County Christian School | 214 | 214.0 | 44 |
| Berlin | Saint John Lutheran School | 32 | 31.0 | |
| Big Bend | Christ Lutheran School | 30 | 26.5 | |
| | Saint Joseph Catholic School | 13 | 11.5 | |
| Bonduel | Saint Paul Lutheran School | 64 | 60.5 | |
| Boyd | Saint Joseph Catholic School | 17 | 15.0 | |
| Brillion | Holy Family School | 20 | 18.5 | |
| | Trinity Evangelical Lutheran School | 18 | 16.5 | |
| Brookfield | Immanuel Lutheran School | 59 | 56.5 | |
| Burlington | Burlington Catholic School | 55 | 55.0 | |
| | Catholic Central High School | 34 | 34.0 | |
| | Saint John's Lutheran School | 64 | 60.0 | |
| Butler | Saint Agnes School | 18 | 17.0 | |
| Caledonia | Trinity Lutheran School | 4 | 4.0 | |
| Casco | Holy Trinity School | 9 | 7.0 | |
| Cato | Saint Mary Saint Michael School | 18 | 18.0 | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September Headcount</u> | <u>FTE</u> | <u>Summer School Headcount</u> |
|----------------|-----------------------------------|---|------------|--|
| Cedarburg | First Immanuel Lutheran School | 48 | 45.5 | |
| Chilton | Chilton Area Catholic School | 32 | 30.0 | |
| Chippewa Falls | Liberty Christian School | 25 | 25.0 | 24 |
| | McDonnell Area Catholic Schools | 158 | 158.0 | |
| Clintonville | Saint Martin Lutheran School | 54 | 54.0 | |
| Colby | Saint Mary School | 31 | 29.0 | |
| Coleman | Faith Christian School | 70 | 67.5 | |
| Colgate | Saint Augustine School | 30 | 27.8 | |
| Columbus | Petersen Adventist School | 13 | 13.0 | |
| | Wisconsin Academy | 19 | 19.0 | |
| Cudahy | Saint Paul's Lutheran School | 33 | 30.5 | |
| Delavan | Our Redeemer Lutheran School | 13 | 10.5 | |
| | Saint Andrew Parish School | 64 | 63.0 | |
| Denmark | All Saints Grade School | 5 | 5.0 | |
| Dousman | Saint Bruno Parish School | 17 | 16.5 | |
| East Troy | Saint Paul's Lutheran School | 13 | 12.5 | |
| | Saint Peter's School | 8 | 7.5 | |
| Eau Claire | Regis Catholic Schools | 160 | 160.0 | |
| | Saint Mark Lutheran School | 40 | 38.0 | |
| Edgar | Saint John School | 18 | 17.0 | |
| Elkhorn | First Evangelical Lutheran School | 19 | 17.5 | |
| Elm Grove | Elm Grove Lutheran School | 15 | 13.8 | |
| Fond du Lac | Faith Lutheran School | 88 | 83.0 | |
| | Fond du Lac Christian School | 69 | 69.0 | |
| | Redeemer Lutheran Grade School | 38 | 37.5 | |
| | Saint Mary's Springs Academy | 139 | 133.5 | |
| | Winnebago Lutheran Academy | 104 | 104.0 | |
| Fort Atkinson | Crown of Life Christian Academy | 78 | 71.5 | |
| | Saint Paul's Lutheran School | 44 | 37.5 | |
| Freedom | Saint Nicholas Catholic School | 35 | 34.0 | |
| | Saint Peter Lutheran School | 77 | 77.0 | |
| Glendale | Bader Hillel High, Inc. | 11 | 11.0 | 11 |
| | Saint John's Lutheran School | 10 | 9.0 | |
| Grafton | Our Savior Lutheran School | 19 | 18.0 | |
| | Saint Joseph Parish School | 21 | 20.5 | |
| | Saint Paul Lutheran School | 60 | 55.5 | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September Headcount</u> | <u>FTE</u> | <u>Summer School Headcount</u> |
|----------------------------|---|---|------------|--|
| Green Bay | Bay City Christian School | 206 | 200.0 | |
| | Green Bay Adventist Junior Academy | 23 | 23.0 | |
| | Green Bay Area Catholic Education East | 387 | 378.6 | |
| | Green Bay Area Catholic Education South | 84 | 82.4 | |
| | Green Bay Area Catholic Education West | 112 | 106.4 | |
| | Green Bay Trinity Lutheran School | 52 | 52.0 | |
| | Northeastern Wisconsin Lutheran High School | 41 | 41.0 | |
| | Notre Dame de la Baie Academy | 205 | 205.0 | 5 |
| | Pilgrim Lutheran School | 73 | 67.5 | |
| | Saint John Paul II Classical School | 55 | 53.8 | |
| | Saint Mark Lutheran School | 55 | 55.0 | |
| Saint Paul Lutheran School | 42 | 40.0 | | |
| Greendale | Martin Luther High School | 48 | 48.0 | 8 |
| Greenfield | Our Father's Lutheran School | 23 | 23.0 | |
| | Saint Jacobi Lutheran School | 26 | 24.5 | |
| | Saint John the Evangelist | 37 | 36.5 | |
| Greenleaf | Morrison Zion Lutheran School | 26 | 25.0 | |
| Greenville | Immanuel Evangelical Lutheran School | 81 | 78.0 | |
| | Saint Mary of the Immaculate Conception | 44 | 42.0 | |
| Hales Corners | Hales Corners Lutheran School | 68 | 67.5 | |
| | Journeys Lutheran School | 1 | 1.0 | |
| Hartford | Peace Lutheran School | 40 | 38.0 | |
| | Saint Kilian School | 12 | 10.5 | |
| Hartland | Divine Redeemer Lutheran School | 64 | 61.0 | |
| | Lake Country Lutheran High School | 60 | 60.0 | |
| | Zion Lutheran School | 4 | 4.0 | |
| Helenville | Saint Peter's Lutheran School | 23 | 20.5 | |
| Hilbert | Saint Mary Catholic School | 9 | 7.5 | |
| Horicon | Saint Stephen Lutheran School | 12 | 11.0 | |
| Howards Grove | Saint Paul's Lutheran School | 24 | 22.0 | |
| Hubertus | Crown of Life Evangelical Lutheran School | 16 | 16.0 | |
| Hustisford | Bethany Lutheran School | 27 | 26.5 | |
| Ixonia | Saint Paul's Evangelical Lutheran School | 11 | 11.0 | |
| Jackson | David's Star Lutheran School | 26 | 26.0 | |
| | Kettle Moraine Lutheran High School | 126 | 126.0 | |
| | Living Word Lutheran High School | 55 | 55.0 | |
| | Morning Star Lutheran School | 46 | 44.0 | |
| Janesville | Saint Paul's Lutheran School | 45 | 45.0 | |
| Jefferson | Saint John's Evangelical Lutheran School | 29 | 28.0 | |
| Kaukauna | Saint Ignatius of Loyola Catholic School | 105 | 102.5 | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September Headcount</u> | <u>FTE</u> | <u>Summer School Headcount</u> |
|-----------------|--|---|------------|--|
| Kenosha | Kenosha Christian Academy, Inc. | 55 | 50.5 | |
| | Kenosha Lutheran Academy | 123 | 118.5 | |
| | Saint Joseph Catholic Academy | 204 | 198.5 | |
| | Shoreland Lutheran High School | 67 | 67.0 | |
| Kewaunee | Holy Rosary Catholic School | 23 | 20.5 | |
| Kiel | Divine Savior Catholic School | 9 | 9.0 | |
| Kronenwetter | Northland Lutheran High School | 24 | 24.0 | |
| La Crosse | Aquinas Catholic Schools | 150 | 147.5 | |
| | First Evangelical Lutheran School | 38 | 38.0 | |
| Ladysmith | Our Lady of Sorrows Grade School | 25 | 20.5 | |
| Lake Geneva | First Evangelical Lutheran School | 16 | 15.5 | |
| | Saint Francis de Sales Parish School | 20 | 19.5 | |
| Lake Mills | Lakeside Lutheran High School | 154 | 154.0 | |
| Lannon | Saint John's Lutheran School | 28 | 26.0 | |
| Little Chute | Saint John Grade School | 37 | 35.0 | |
| Lomira | Saint John's Lutheran School | 24 | 22.0 | |
| Luxemburg | Saint Mary School | 14 | 13.5 | |
| | Saint Paul Lutheran School | 13 | 12.5 | |
| Madison | Abundant Life Christian School | 139 | 139.0 | |
| | Eastside Evangelical Lutheran Elementary | 52 | 49.0 | |
| | High Point Christian School | 61 | 59.0 | |
| | Holy Cross Lutheran School | 41 | 41.0 | |
| | Lighthouse Christian School | 175 | 165.8 | 64 |
| | Madinah Academy of Madison | 100 | 93.6 | |
| Malone | Holyland Catholic School | 10 | 10.0 | |
| Manitowoc | First German Evangelical Lutheran Grade School | 55 | 50.5 | |
| | Manitowoc Lutheran High School | 103 | 103.0 | |
| | Roncalli Catholic Schools | 264 | 255.5 | |
| Marinette | Saint Thomas Aquinas Academy | 57 | 55.0 | |
| | Trinity Lutheran School | 35 | 32.5 | |
| Marshfield | Columbus Catholic Schools | 205 | 198.5 | |
| Mayville | Saint John's Lutheran School | 51 | 49.8 | |
| | Saint Mary School | 12 | 10.0 | |
| Medford | Holy Rosary Catholic School | 24 | 22.5 | |
| Menasha | Shepherd of the Valley Lutheran School, Inc. | 54 | 54.0 | |
| Menomonee Falls | Aquinas Academy | 71 | 68.5 | |
| | Bethlehem Evangelical Lutheran School | 30 | 27.5 | |
| | Chesterton Academy of Milwaukee, Inc. | 42 | 42.0 | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September Headcount</u> | <u>FTE</u> | <u>Summer School Headcount</u> |
|--------------------------------------|---|---|------------|--|
| Menominee Falls (cont.) | Grace Lutheran School | 32 | 30.0 | |
| | Pilgrim Evangelical Lutheran School | 23 | 22.0 | |
| | Zion Lutheran School | 13 | 11.0 | |
| Menomonie | Saint Joseph Grade School | 14 | 14.0 | |
| | Saint Paul's Lutheran School | 46 | 43.6 | |
| Mequon | Trinity Lutheran School | 42 | 38.5 | |
| Merrill | Saint John Lutheran School | 22 | 22.0 | |
| | Trinity Lutheran School | 55 | 53.0 | |
| Middleton | Westside Christian School | 40 | 38.5 | |
| Milwaukee | Academy of Excellence | 1,111 | 1,088.2 | |
| | Atonement Lutheran School | 10 | 8.8 | 1 |
| | Blessed Sacrament Catholic School | 7 | 7.0 | |
| | Blessed Savior Catholic School | 9 | 9.0 | |
| | Catholic East Elementary | 8 | 8.0 | |
| | Christ St. Peter Lutheran School | 17 | 16.5 | |
| | Cristo Rey Jesuit Milwaukee High School | 25 | 25.0 | 9 |
| | Eastbrook Academy | 53 | 51.4 | 4 |
| | Garden Homes Lutheran School | 11 | 10.6 | |
| | Granville Lutheran School | 3 | 2.6 | |
| | Hillel Academy | 76 | 73.6 | 77 |
| | Institute of Technology and Academics | 1 | 1.0 | |
| | Messmer Catholic Schools | 7 | 6.6 | 1 |
| | Milwaukee Lutheran High School | 23 | 23.0 | 1 |
| | Milwaukee Seventh Day Adventist School | 11 | 11.0 | |
| | Mount Lebanon Lutheran School | 3 | 2.6 | |
| | Mount Olive Christian Day School | 7 | 7.0 | |
| | Nativity Jesuit Academy | 17 | 16.0 | 14 |
| | New Testament Christian Academy | 9 | 8.6 | 2 |
| | Northwest Catholic School | 7 | 7.0 | |
| | Northwest Lutheran School | 7 | 6.6 | 1 |
| | Notre Dame School of Milwaukee | 25 | 23.4 | 10 |
| | Our Lady Queen of Peace | 5 | 5.0 | |
| | Pius XI Catholic High School | 31 | 31.0 | |
| | Prince of Peace | 4 | 4.0 | |
| | Risen Savior Lutheran School | 8 | 8.0 | 1 |
| | Saint Adalbert School | 24 | 22.0 | |
| | Saint Augustine Preparatory Academy | 86 | 84.0 | 23 |
| | Saint Charles Borromeo Catholic School | 19 | 18.2 | |
| | Saint Gregory the Great Parish School | 14 | 13.0 | |
| | Saint Joan Antida High School | 5 | 5.0 | |
| | Saint John's Lutheran School | 25 | 23.8 | 8 |
| | Saint Josaphat Parish School | 2 | 2.0 | |
| | Saint Joseph Academy | 26 | 24.0 | 1 |
| | Saint Lucas Lutheran School | 21 | 19.5 | |
| | Saint Margaret Mary School | 2 | 2.0 | |
| Saint Martini Lutheran School | 10 | 10.0 | 1 | |
| Saint Matthias Parish School | 41 | 39.0 | | |
| Saint Peter Immanuel Lutheran School | 0 | 0.0 | | |
| Saint Philip's Lutheran School | 3 | 3.0 | | |
| Saint Rafael the Archangel School | 13 | 12.6 | 3 | |
| Saint Roman Parish School | 19 | 18.2 | | |
| Saint Sebastian School | 9 | 8.0 | | |
| Saint Thomas Aquinas Academy | 30 | 29.2 | | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September Headcount</u> | <u>FTE</u> | <u>Summer School Headcount</u> |
|-----------------------|---|---|------------|--|
| Milwaukee (continued) | Saint Thomas More High School | 34 | 34.0 | |
| | Saint Vincent Pallotti Catholic School | 11 | 10.6 | |
| | Salam School | 93 | 89.5 | 5 |
| | Salem Evangelical Lutheran School | 17 | 16.6 | |
| | Shining Star Christian Schools, Inc. | 7 | 6.5 | 1 |
| | Wisconsin Lutheran High School | 116 | 116.0 | 4 |
| | Word of Life Evangelical Lutheran School | 3 | 3.0 | |
| | Yeshiva Elementary School | 2 | 1.6 | |
| Mount Calvary | Saint Pauls Lutheran School | 29 | 28.0 | |
| Mount Horeb | Mount Horeb Christian School | 25 | 25.0 | |
| Mukwonago | Saint Johns Lutheran School | 30 | 29.5 | |
| Muskego | Saint Leonard School | 26 | 24.0 | |
| | Saint Paul's Lutheran School | 51 | 51.0 | |
| Neenah | Neenah Lutheran School | 74 | 70.5 | |
| | Saint Mary Catholic Schools | 231 | 222.5 | |
| New Berlin | Heritage Christian Schools | 273 | 273.0 | 27 |
| | Star of Bethlehem Evangelical Lutheran School | 48 | 46.5 | |
| New London | Emanuel Lutheran School | 64 | 62.0 | |
| Newburg | Saint John's Lutheran School | 35 | 34.0 | |
| Oak Creek | Badger State Baptist School | 30 | 29.5 | |
| | Grace Lutheran School | 28 | 26.0 | |
| Oakfield | Saint Lukes Lutheran School | 37 | 36.0 | |
| Oconomowoc | Saint Jerome Parish School | 29 | 28.5 | |
| | Saint Matthew's Lutheran School | 46 | 42.0 | |
| | Saint Paul's Evangelical Lutheran School | 22 | 21.5 | |
| Oconto Falls | Saint Anthony School | 24 | 23.0 | |
| Onalaska | Luther High School | 75 | 75.0 | |
| | Saint Paul's Evangelical Lutheran School | 84 | 80.5 | |
| Oostburg | Oostburg Christian School | 93 | 90.5 | |
| Osceola | Valley Christian School | 46 | 46.0 | |
| Oshkosh | Grace Lutheran School | 59 | 53.5 | |
| | Lourdes Academy | 190 | 190.0 | |
| | Martin Luther School | 44 | 44.0 | |
| | Trinity Lutheran School | 29 | 28.0 | |
| | Valley Christian School | 331 | 331.0 | |
| Peshtigo | Saint John Lutheran School | 17 | 17.0 | |
| Pewaukee | Prairie Hill Waldorf School | 78 | 74.5 | |
| Plymouth | Saint John Lutheran School | 47 | 45.5 | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September Headcount</u> | <u>FTE</u> | <u>Summer School Headcount</u> |
|-------------------------|--|---|------------|--|
| Port Washington | Saint John XXIII Catholic School | 19 | 17.8 | |
| Portage | Saint John's Lutheran School | 24 | 24.0 | |
| Prairie du Chien | Prairie Catholic School | 24 | 23.5 | |
| Pulaski | Assumption of the Blessed Virgin Mary School | 37 | 34.6 | |
| Racine | Renaissance Lutheran School | 4 | 3.6 | 2 |
| | Trinity Lutheran School | 1 | 1.0 | |
| Randolph | Randolph Christian School Society, Inc. | 25 | 23.0 | |
| Random Lake | Saint John Lutheran School | 7 | 6.5 | |
| Reedsburg | Saint Peters Lutheran School | 50 | 47.5 | |
| Reedsville | Saint John Saint James Lutheran School | 21 | 20.5 | |
| Rice Lake | Saint Joseph School | 30 | 26.5 | |
| Richland Center | Saint Mary of the Assumption Catholic School | 27 | 26.0 | |
| Schofield | Saint Peter Lutheran School | 34 | 34.0 | |
| Shawano | Sacred Heart Catholic School | 59 | 56.2 | |
| | Saint James Lutheran School | 80 | 80.0 | |
| | Wolf River Lutheran High School | 21 | 21.0 | |
| Sheboygan | Bethlehem Lutheran School | 73 | 70.5 | |
| | Christ Child Academy | 41 | 40.0 | |
| | Saint Elizabeth Ann Seton Catholic School | 29 | 27.8 | |
| | Saint Paul Lutheran School | 44 | 42.0 | |
| | Sheboygan Area Lutheran High School | 82 | 82.0 | |
| | Sheboygan Christian School | 218 | 212.0 | |
| Trinity Lutheran School | | 54 | 51.0 | |
| | | | | |
| Sherwood | Saint John Sacred Heart School | 6 | 5.5 | |
| South Milwaukee | Divine Mercy School | 63 | 61.5 | |
| | Guidance Academy | 45 | 42.5 | 3 |
| Sparta | Saint John's Ev. Lutheran School | 34 | 30.5 | |
| | Saint Patrick School | 30 | 28.5 | |
| Spooner | Saint Francis de Sales Grade School | 46 | 43.5 | |
| Stevens Point | Pacelli Catholic Schools | 146 | 146.0 | 15 |
| | Saint Paul Lutheran Grade School | 67 | 64.0 | |
| | Stevens Point Christian Academy | 45 | 45.0 | |
| Stoddard | Saint Matthew's Evangelical Lutheran School | 21 | 19.5 | |
| Stratford | Saint Joseph Catholic School | 8 | 7.5 | |
| Sturgeon Bay | Saint John Bosco Catholic School | 30 | 29.0 | |
| Thiensville | Christ Alone Lutheran School | 28 | 25.5 | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September Headcount</u> | <u>FTE</u> | <u>Summer School Headcount</u> |
|------------------|---|---|------------|--|
| Thorp | Thorp Catholic School | 30 | 29.5 | |
| Tomah | Queen of the Apostles School | 29 | 27.5 | |
| Tomahawk | Saint Marys Grade School | 15 | 14.0 | |
| Two Rivers | Saint John's Lutheran Grade School | 31 | 29.5 | |
| Viroqua | Pleasant Ridge Waldorf School | 48 | 44.0 | |
| Waterloo | Saint John Ev Lutheran School | 31 | 30.5 | |
| Watertown | Calvary Baptist Christian School | 98 | 94.5 | |
| | Good Shepherd Lutheran School | 57 | 54.5 | |
| | Luther Preparatory School | 124 | 124.0 | |
| | Maranatha Baptist Academy | 28 | 28.0 | |
| | Saint John's Lutheran School | 26 | 25.0 | |
| | Trinity St. Luke's Lutheran School | 39 | 37.0 | |
| Waukesha | Beautiful Savior Lutheran School | 28 | 26.0 | |
| | Catholic Memorial High School of Waukesha, Inc. | 83 | 83.0 | |
| | Mount Calvary Lutheran School | 49 | 49.0 | |
| | Trinity Lutheran School | 37 | 36.5 | |
| | Waukesha Catholic School System | 113 | 108.0 | |
| Waupaca | Waupaca Christian Academy | 119 | 114.6 | |
| Waupun | Central Wisconsin Christian School | 150 | 145.6 | |
| Wausau | Faith Christian Academy | 158 | 150.5 | 56 |
| | Newman Catholic Schools | 114 | 114.0 | |
| | Saint John Lutheran School | 22 | 19.5 | |
| | Trinity Lutheran School | 57 | 54.0 | |
| Wauwatosa | Pilgrim Lutheran School | 6 | 6.0 | 2 |
| | Saint Joseph School | 24 | 22.5 | |
| Wayside | Zion Lutheran School | 21 | 19.0 | |
| West Allis | Good Shepherd's Lutheran School | 11 | 10.0 | |
| | Grace Christian Academy | 30 | 28.0 | |
| | Lamb of God Ev Lutheran School | 22 | 21.0 | |
| | Mary Queen of Saints Catholic Academy | 35 | 34.6 | |
| | Saint Paul's Lutheran School | 23 | 21.5 | |
| | Victory Christian Academy | 47 | 45.4 | |
| West Bend | Good Shepherd Evangelical Lutheran School | 63 | 57.0 | |
| | Saint John's Lutheran School | 74 | 69.0 | |
| | Trinity Lutheran School | 27 | 26.5 | |
| West Salem | Coulee Christian School | 125 | 121.0 | |
| Whitefish Bay | Dominican High School | 15 | 15.0 | |
| Williams Bay | Faith Christian School | 32 | 29.0 | |
| Wisconsin Rapids | Assumption Catholic Schools | 166 | 166.0 | |
| | Immanuel Lutheran School | 86 | 81.5 | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September Headcount</u> | <u>FTE</u> | <u>Summer School Headcount</u> |
|-------------|--|---|------------|--|
| Wrightstown | Saint Clare Catholic School | 20 | 17.5 | |
| | Saint John Evangelical Lutheran School | <u>8</u> | <u>7.5</u> | <u> </u> |
| | Totals* | 17,079 | 16,573.1 | 428 |

*The aid membership on which choice program payments are made is equal to the average number of FTE pupils enrolled on the third Friday in September and the second Friday in January, plus the summer school FTE.

APPENDIX IV

State General Aid Reduction Attributable to Pupils in the Racine and Statewide Choice Programs 2022-23 School Year

| <u>District</u> | <u>Aid Reduction</u> | <u>District</u> | <u>Aid Reduction</u> |
|--------------------------|----------------------|-------------------------|----------------------|
| Abbotsford | \$30,459 | Chetek-Weyerhaeuser | \$48,779 |
| Adams-Friendship Area | 77,917 | Chilton | 270,706 |
| Algoma | 224,512 | Chippewa Falls Area | 1,321,091 |
| Alma Center | 25,197 | Clear Lake | 47,034 |
| Almond-Bancroft | 59,856 | Clinton Community | 96,265 |
| Altoona | 135,676 | Clintonville | 498,771 |
| Amery | 34,888 | Cochrane-Fountain City | 36,180 |
| Antigo | 951,219 | Colby | 247,771 |
| Appleton Area | 4,821,855 | Coleman | 407,997 |
| Arcadia | 18,090 | Colfax | 25,197 |
| Arrowhead UHS | 189,945 | Columbus | 272,514 |
| Ashland | 449,347 | Crandon | 17,444 |
| Ashwaubenon | 389,648 | Crivitz | 9,045 |
| Athens | 184,778 | Cudahy | 944,227 |
| Auburndale | 9,045 | D C Everest Area | 1,049,049 |
| Bangor | 69,130 | Darlington Community | 41,995 |
| Baraboo | 613,126 | De Soto Area | 145,367 |
| Barneveld | 8,399 | Deerfield Community | 69,130 |
| Barron Area | 47,034 | Deforest Area | 313,379 |
| Beaver Dam | 783,560 | Delavan-Darien | 716,822 |
| Beecher-Dunbar-Pembine | 50,394 | Denmark | 236,787 |
| Belleville | 22,143 | Depere | 629,665 |
| Beloit | 1,426,559 | Dodgeand | 153,443 |
| Beloit Turner | 184,648 | Dodgeville | 76,237 |
| Berlin Area | 439,655 | Dover #1 | 8,399 |
| Black River Falls | 116,810 | Durand-Arkansaw | 16,798 |
| Bloomer | 125,209 | East Troy Community | 263,147 |
| Bonduel | 302,364 | Eau Claire Area | 1,378,468 |
| Boscobel | 84,636 | Edgar | 130,831 |
| Bowler | 16,798 | Edgerton | 81,276 |
| Boyceville Community | 25,197 | Eleva-Strum | 38,635 |
| Brillion | 257,462 | Elk Mound Area | 18,090 |
| Brown Deer | 705,228 | Elkhart Lake-Glenbeulah | 43,933 |
| Bruce | 33,596 | Elkhorn Area | 308,178 |
| Burlington Area | 1,223,991 | Elmbrook | 819,874 |
| Cadott Community | 163,346 | Elmwood | 8,399 |
| Cambria-Friesland | 16,798 | Erin | 79,791 |
| Cambridge | 55,886 | Evansville Community | 85,928 |
| Cameron | 8,399 | Fall Creek | 73,523 |
| Campbellsport | 315,608 | Fall River | 78,821 |
| Cashton | 99,173 | Flambeau | 67,192 |
| Cedar Grove-Belgium Area | 243,441 | Fond du Lac | 3,033,971 |
| Cedarburg | 372,786 | Fontana J8 | 8,399 |
| Central/Westosha UHS | 9,045 | Fort Atkinson | 906,445 |
| Chequamegon | 8,399 | Fox Point J2 | 77,662 |

| <u>District</u> | <u>Aid Reduction</u> | <u>District</u> | <u>Aid Reduction</u> |
|--------------------------|----------------------|------------------------|----------------------|
| Franklin Public | \$704,591 | Lake Geneva-Genoa UHS | \$63,315 |
| Freedom Area | 596,974 | Lake Mills Area | 185,423 |
| Gale-Ettrick-Trempealeau | 59,439 | Lakeland UHS | 18,090 |
| Genoa City J2 | 58,793 | Lena | 54,594 |
| Germantown | 754,387 | Linn J4 | 25,197 |
| Gibraltar Area | 9,045 | Little Chute Area | 644,138 |
| Gillett | 100,465 | Lodi | 55,433 |
| Gilman | 25,197 | Lomira | 323,038 |
| Glendale-River Hills | 458,139 | Loyal | 94,327 |
| Grafton | 443,532 | Luck | 16,798 |
| Green Bay Area | 8,617,605 | Luxemburg-Casco | 331,761 |
| Green Lake | 26,489 | Madison Metropolitan | 3,305,795 |
| Greendale | 395,751 | Manawa | 90,321 |
| Greenfield | 1,484,273 | Manitowoc | 2,502,571 |
| Greenwood | 16,798 | Maple Dale-Indian Hill | 29,397 |
| Gresham | 33,596 | Marathon City | 98,720 |
| Hamilton | 866,942 | Marinette | 681,288 |
| Hartford J1 | 457,746 | Marion | 179,609 |
| Hartford UHS | 198,990 | Markesan | 17,444 |
| Hartland-Lakeside J3 | 159,581 | Marshall | 228,388 |
| Herman-Neosho-Rubicon | 109,187 | Marshfield | 1,300,098 |
| Hilbert | 138,584 | Mauston | 84,636 |
| Holmen | 915,812 | Mayville | 471,894 |
| Holy Hill Area | 169,660 | McFarland | 153,120 |
| Horicon | 244,863 | Medford Area | 244,863 |
| Hortonville | 1,177,150 | Melrose-Mindoro | 25,197 |
| Howards Grove | 244,540 | Menasha | 1,251,449 |
| Howard-Suamico | 625,854 | Menominee Indian | 43,933 |
| Hudson | 17,444 | Menomonee Falls | 1,020,994 |
| Hurley | 16,798 | Menomonie Area | 459,231 |
| Hustisford | 209,006 | Mequon-Thiensville | 630,778 |
| Iola-Scandinavia | 154,800 | Merrill Area | 785,849 |
| Ithaca | 16,798 | Merton Community | 121,786 |
| Janesville | 842,830 | Middleton-Cross Plains | 510,343 |
| Jefferson | 601,820 | Milton | 198,345 |
| Johnson Creek | 239,694 | Mineral Point | 93,681 |
| Kaukauna Area | 1,246,604 | Mishicot | 111,771 |
| Kenosha | 3,443,488 | Mondovi | 98,720 |
| Kettle Moraine | 375,693 | Monona Grove | 123,724 |
| Kewaskum | 239,694 | Monroe | 42,641 |
| Kewaunee | 297,841 | Montello | 95,813 |
| Kickapoo Area | 25,843 | Monticello | 8,399 |
| Kiel Area | 138,260 | Mosinee | 176,688 |
| Kimberly Area | 679,736 | Mount Horeb Area | 167,204 |
| Kohler | 12,599 | Mukwonago | 755,509 |
| Lacrosse | 1,528,614 | Muskego-Norway | 589,259 |
| Ladysmith | 121,786 | Neenah | 2,267,078 |
| Lafarge | 21,837 | Neillsville | 34,242 |
| Lake Country | 29,397 | Nekoosa | 310,440 |
| Lake Geneva J1 | 260,369 | New Berlin | 1,123,875 |

| <u>District</u> | <u>Aid Reduction</u> | <u>District</u> | <u>Aid Reduction</u> |
|---------------------------|----------------------|----------------------------|----------------------|
| New Holstein | \$310,440 | Richmond | \$41,995 |
| New Lisbon | 18,090 | Rio Community | 18,090 |
| New London | 664,812 | Ripon Area | 87,220 |
| New Richmond | 86,574 | River Valley | 51,686 |
| Niagara | 47,034 | Riverdale | 16,798 |
| Nicolet UHS | 185,391 | Rosendale-Brandon | 68,484 |
| North Cape | 8,399 | Rosholt | 135,676 |
| North Crawford | 33,596 | Royall | 25,197 |
| North Fond Du Lac | 202,545 | Saint Croix Central | 16,798 |
| North Lake | 25,197 | Saint Croix Falls | 206,744 |
| North Lakeland | 30,236 | Saint Francis | 376,659 |
| Northern Ozaukee | 165,912 | Salem | 67,192 |
| Norwalk-Ontario-Wilton | 22,290 | Sauk Prairie | 189,300 |
| Oak Creek-Franklin | 1,048,475 | Seneca | 34,888 |
| Oakfield | 115,971 | Sevastopol | 17,444 |
| Oconomowoc Area | 1,226,122 | Seymour Community | 346,813 |
| Oconto | 67,838 | Sharon J11 | 8,399 |
| Oconto Falls | 291,058 | Shawano | 1,272,706 |
| Omro | 466,337 | Sheboygan Area | 3,907,078 |
| Onalaska | 684,840 | Sheboygan Falls | 318,839 |
| Oostburg | 462,268 | Shell Lake | 58,793 |
| Oregon | 55,572 | Shiocton | 101,434 |
| Osceola | 85,282 | Shorewood | 79,071 |
| Oshkosh Area | 4,474,269 | Silver Lake J1 | 25,197 |
| Osseo-Fairchild | 50,394 | Slinger | 99,173 |
| Owen-Withee | 54,594 | Somerset | 42,641 |
| Palmyra-Eagle Area | 199,315 | South Milwaukee | 1,033,447 |
| Pardeeville Area | 92,259 | Southern Door County | 63,639 |
| Parkview | 123,994 | Sparta Area | 652,537 |
| Peshtigo | 335,637 | Spencer | 213,851 |
| Pewaukee | 134,811 | Spooner | 340,160 |
| Phillips | 69,130 | Stanley-Boyd Area | 119,072 |
| Pittsville | 59,439 | Stevens Point Area | 2,190,325 |
| Platteville | 8,399 | Stockbridge | 37,796 |
| Plymouth | 563,702 | Stone Bank School District | 20,998 |
| Port Edwards | 146,659 | Stoughton Area | 125,209 |
| Port Washington-Saukville | 682,773 | Stratford | 146,983 |
| Portage Community | 429,511 | Sturgeon Bay | 244,863 |
| Prairie Du Chien Area | 163,781 | Sun Prairie Area | 453,739 |
| Princeton | 68,484 | Suring | 16,798 |
| Pulaski Community | 642,264 | Swallow | 46,195 |
| Racine | 28,921,959 | Thorp | 222,574 |
| Randolph | 210,944 | Tigerton | 8,399 |
| Random Lake | 110,479 | Tomah Area | 328,077 |
| Raymond #14 | 50,394 | Tomahawk | 117,586 |
| Reedsburg | 479,259 | Tomorrow River | 72,877 |
| Reedsville | 386,030 | Trevor-Wilmot Consolidat | 25,197 |
| Rhineland | 9,045 | Tri-County Area | 100,788 |
| Rice Lake Area | 243,571 | Turtle Lake | 9,045 |
| Richland | 389,584 | Two Rivers | 546,903 |

| <u>District</u> | <u>Aid Reduction</u> | <u>District</u> | <u>Aid Reduction</u> |
|---------------------|----------------------|-----------------------|----------------------|
| Union Grove J1 | \$47,034 | West Salem | \$368,263 |
| Union Grove UHS | 54,719 | Westby Area | 269,737 |
| Unity | 33,596 | Westfield | 277,490 |
| Valders Area | 313,993 | Weston | 25,197 |
| Verona Area | 275,060 | Weyauwega-Fremont | 149,631 |
| Viroqua Area | 494,572 | Wheatland J1 | 20,998 |
| Wabeno Area | 25,197 | White Lake | 8,399 |
| Walworth J1 | 37,796 | Whitefish Bay | 96,682 |
| Washburn | 29,397 | Whitehall | 47,680 |
| Washington-Caldwell | 33,596 | Whitewater | 188,654 |
| Waterford Graded | 163,781 | Whitnall | 375,495 |
| Waterford UHS | 36,180 | Wild Rose | 48,326 |
| Waterloo | 258,430 | Williams Bay | 54,594 |
| Watertown | 2,140,447 | Wilmot UHS | 9,045 |
| Waukesha | 3,833,211 | Winneconne Community | 222,896 |
| Waunakee Community | 21,837 | Winter | 16,798 |
| Waupaca | 865,225 | Wisconsin Dells | 166,558 |
| Waupun | 900,629 | Wisconsin Heights | 16,798 |
| Wausau | 2,075,550 | Wisconsin Rapids | 2,143,422 |
| Wausaukee | 64,672 | Wittenberg-Birnamwood | 51,040 |
| Wautoma Area | 115,971 | Wonewoc-Union Center | 4,200 |
| Wauwatosa | 996,208 | Woodruff J1 | 8,399 |
| West Allis | 4,651,902 | Wrightstown Community | 346,943 |
| West Bend | 2,954,761 | Yorkville J2 | <u>25,197</u> |
| West Depere | 417,559 | Total | \$168,436,145 |

APPENDIX V

Special Needs Scholarship Program Headcount and FTE 2022-23 School Year

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September</u> | | <u>Summer School</u> |
|----------------|---------------------------------------|---|------------|----------------------|
| | | <u>Headcount</u> | <u>FTE</u> | <u>Headcount</u> |
| Appleton | Fox Valley Lutheran High School | 35 | 35.0 | |
| | Holy Spirit Catholic School | 6 | 5.5 | |
| | Saint Paul Lutheran School | 12 | 12.0 | |
| | Xavier Elementary - Marquette Street | 13 | 13.0 | |
| | Xavier Elementary - McDonald Street | 17 | 17.0 | |
| | Xavier High School | 6 | 6.0 | |
| | Xavier Middle School | 7 | 7.0 | |
| Ashland | Our Lady of the Lake Catholic School | 23 | 22.0 | |
| Baraboo | Community Christian School of Baraboo | 10 | 10.0 | |
| Berlin | All Saints Catholic School | 2 | 2.0 | |
| Bonduel | Saint Paul Lutheran School | 16 | 16.0 | |
| Boyd | Saint Joseph Catholic School | 2 | 2.0 | |
| Brookfield | Immanuel Lutheran School | 40 | 39.5 | |
| Cato | Saint Mary Saint Michael School | 1 | 1.0 | |
| Chippewa Falls | Holy Ghost Elementary School | 11 | 11.0 | 7 |
| | McDonell Central Catholic High School | 19 | 19.0 | |
| | Notre Dame Middle School | 13 | 13.0 | 5 |
| | Saint Charles Borromeo Primary School | 9 | 9.0 | 2 |
| Coleman | Faith Christian School | 4 | 4.0 | |
| Dousman | Saint Bruno Parish School | 11 | 10.5 | |
| Eau Claire | Saint Mark Lutheran School | 3 | 2.5 | |
| Fond du Lac | Faith Lutheran School | 8 | 8.0 | |
| | Saint Mary's Springs Academy | 42 | 41.5 | |
| | Winnebago Lutheran Academy | 21 | 21.0 | |
| Fort Atkinson | Crown of Life Christian Academy | 24 | 23.0 | |
| Freedom | Saint Peter Lutheran School | 9 | 9.0 | |
| Glendale | Bader Hillel High, Inc. | 6 | 6.0 | |
| | Torah Academy of Milwaukee | 1 | 1.0 | |
| Grafton | Our Savior Lutheran School | 2 | 2.0 | |
| | Saint Joseph Parish School | 7 | 6.0 | |
| Green Bay | Notre Dame de la Baie Academy | 9 | 9.0 | |
| | Saint Mark Lutheran School | 14 | 14.0 | |
| | Saint Paul Lutheran School | 11 | 11.0 | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September</u> | | <u>Summer School</u> |
|-----------------|--|---|------------|----------------------|
| | | <u>Headcount</u> | <u>FTE</u> | <u>Headcount</u> |
| Greendale | Martin Luther High School | 13 | 13.0 | 1 |
| Hales Corners | Journeys Lutheran School | 66 | 66.0 | |
| Hartford | Peace Lutheran School | 10 | 10.0 | |
| Hartland | Divine Redeemer Lutheran School | 21 | 21.0 | |
| | Lake Country Lutheran High School | 19 | 19.0 | |
| | Zion Lutheran School | 7 | 6.0 | |
| Howards Grove | Saint Paul's Lutheran School | 5 | 4.5 | |
| Jackson | Kettle Moraine Lutheran High School | 29 | 29.0 | |
| | Living Word Lutheran High School | 16 | 16.0 | |
| | Morning Star Lutheran School | 11 | 10.5 | |
| Kaukauna | Saint Ignatius of Loyola Catholic School | 31 | 29.5 | |
| Kenosha | Open Wings Learning Community | 39 | 39.0 | |
| | Saint Joseph Catholic Academy | 19 | 19.0 | |
| | Shoreland Lutheran High School | 2 | 2.0 | |
| Kiel | Divine Savior Catholic School | 2 | 2.0 | |
| La Crosse | Aquinas High | 4 | 4.0 | |
| | Aquinas Middle | 3 | 3.0 | |
| | Blessed Sacrament Elementary | 6 | 6.0 | |
| | Cathedral Elementary | 3 | 3.0 | |
| Lake Mills | Lakeside Lutheran High School | 7 | 7.0 | |
| Lannon | Saint John's Lutheran School | 3 | 3.0 | |
| Luxemburg | Saint Paul Lutheran School | 3 | 3.0 | |
| Madison | Divine Mercy Academy | 4 | 3.0 | |
| | High Point Christian School | 8 | 8.0 | |
| | Lighthouse Christian School | 19 | 19.0 | 10 |
| Manitowoc | Immanuel Evangelical Lutheran Grade | 7 | 7.0 | |
| | Roncalli Catholic Schools | 4 | 4.0 | |
| Medford | Holy Rosary Catholic School | 6 | 5.5 | |
| Menomonee Falls | Bethlehem Evangelical Lutheran School | 32 | 31.5 | |
| | Pilgrim Evangelical Lutheran School | 6 | 6.0 | |
| Menomonie | Saint Paul's Lutheran School | 8 | 8.0 | |
| Mequon | Lumen Christi Catholic School | 16 | 16.0 | |
| | Trinity Lutheran School | 27 | 25.0 | |
| Middleton | Westside Christian School | 27 | 26.5 | |
| Milwaukee | Academy of Excellence | 9 | 9.0 | |
| | Blessed Sacrament Catholic School | 4 | 4.0 | |
| | Carter's Christian Academy, Inc. | 10 | 10.0 | 5 |
| | Cross Trainers Academy | 32 | 32.0 | 3 |
| | Divine Savior Holy Angels High School | 5 | 5.0 | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September</u> | | <u>Summer School</u> |
|--------------------------------|--|---|------------|----------------------|
| | | <u>Headcount</u> | <u>FTE</u> | <u>Headcount</u> |
| Milwaukee continued | El Puente High School | 16 | 16.0 | |
| | Granville Lutheran School | 10 | 10.0 | 2 |
| | Hillel Academy | 7 | 7.0 | |
| | Messmer Catholic Schools | 6 | 6.0 | 2 |
| | Milwaukee Lutheran High School | 47 | 47.0 | 3 |
| | Mount Lebanon Lutheran School | 10 | 10.0 | |
| | Northwest Catholic School | 2 | 2.0 | |
| | Northwest Lutheran School | 8 | 8.0 | 4 |
| | Notre Dame School of Milwaukee | 47 | 45.8 | 11 |
| | Pius XI Catholic High School | 20 | 20.0 | |
| | Risen Savior Lutheran School | 30 | 30.0 | 6 |
| | Saint Anthony School | 35 | 34.6 | |
| | Saint Augustine Preparatory Academy | 105 | 103.4 | 28 |
| | Saint Charles Borromeo Catholic School | 1 | 1.0 | |
| | Saint Coletta Day School | 28 | 28.0 | |
| | Saint Lucas Lutheran School | 6 | 6.0 | |
| | Saint Marcus Lutheran School | 88 | 86.8 | 16 |
| | Saint Martini Lutheran School | 10 | 10.0 | 3 |
| | Saint Peter Immanuel Lutheran School | 1 | 1.0 | |
| | Saint Rafael the Archangel School | 7 | 7.0 | |
| | Saint Sebastian School | 6 | 6.0 | |
| | Tamarack Waldorf School | 10 | 10.0 | |
| | Wells Street Academy | 14 | 14.0 | |
| Wisconsin Lutheran High School | 1 | 1.0 | | |
| Yeshiva Elementary School | 7 | 7.0 | | |
| Monona | Immaculate Heart of Mary Catholic School | 12 | 11.5 | |
| Mount Horeb | Mount Horeb Christian School | 6 | 6.0 | |
| Neenah | Neenah Lutheran School | 6 | 5.5 | |
| New Berlin | Heritage Christian Schools | 23 | 23.0 | 2 |
| New London | Emanuel Lutheran School | 19 | 18.5 | |
| Newburg | Saint John's Lutheran School | 6 | 5.5 | |
| Oconomowoc | Saint Matthew's Lutheran School | 12 | 11.5 | |
| | Saint Paul's Evangelical Lutheran School | 16 | 15.5 | |
| Onalaska | Saint Patricks Elementary | 8 | 7.5 | |
| Oostburg | Oostburg Christian School | 8 | 7.0 | |
| Oshkosh | Valley Christian School | 22 | 22.0 | |
| Plover | Pacelli Catholic Elementary Saint Bronislava | 3 | 3.0 | |
| Port Washington | Saint John XXIII Catholic School | 26 | 25.2 | |
| Racine | Racine Christian School | 4 | 4.0 | |
| | Renaissance Lutheran School | 3 | 3.0 | 1 |
| | Sonnenberg Schools | 146 | 146.0 | 98 |
| Randolph | Randolph Christian School Society, Inc. | 8 | 7.5 | |
| Rice Lake | Saint Joseph School | 8 | 8.0 | |

| <u>City</u> | <u>School Name</u> | <u>3rd Friday in September</u> | | <u>Summer School</u> |
|------------------|---|---|------------|----------------------|
| | | <u>Headcount</u> | <u>FTE</u> | <u>Headcount</u> |
| Rothschild | Newman Catholic Elementary School | 3 | 3.0 | |
| Shawano | Saint James Lutheran School | 6 | 6.0 | |
| Sheboygan | Saint Elizabeth Ann Seton Catholic School | 8 | 8.0 | |
| | Saint Paul Lutheran School | 4 | 4.0 | |
| | Sheboygan Christian School | 55 | 53.0 | |
| Shorewood | Saint Robert School | 33 | 32.0 | 8 |
| Sparta | Saint John's Ev. Lutheran School | 15 | 15.0 | |
| Stevens Point | Pacelli Catholic Middle | 1 | 1.0 | |
| | Pacelli High | 1 | 1.0 | |
| | Stevens Point Christian Academy | 8 | 8.0 | |
| Sturtevant | Concordia Lutheran School | 24 | 24.0 | |
| Superior | Superior Learning Academy | 17 | 16.5 | 9 |
| Waterloo | Saint John Ev Lutheran School | 4 | 4.0 | |
| Watertown | Good Shepherd Lutheran School | 12 | 11.0 | |
| | Saint John's Lutheran School | 11 | 10.0 | |
| | Trinity St. Luke's Lutheran School | 18 | 18.0 | |
| Waukesha | Beautiful Savior Lutheran School | 17 | 17.0 | |
| | Montessori School of Waukesha | 10 | 9.6 | 7 |
| Waupun | Central Wisconsin Christian School | 31 | 29.8 | |
| Wausau | Newman Catholic Elementary School | 6 | 6.0 | |
| | Newman Catholic High | 3 | 3.0 | |
| | Newman Catholic Middle | 1 | 1.0 | |
| Wauwatosa | Pilgrim Lutheran School | 4 | 4.0 | 1 |
| West Allis | Mary Queen of Saints Catholic Academy | 1 | 1.0 | |
| West Bend | Good Shepherd Evangelical Lutheran School | 22 | 20.5 | |
| West Salem | Coulee Christian School | 38 | 38.0 | |
| Whitefish Bay | Holy Family School | 6 | 6.0 | |
| Wisconsin Rapids | Assumption High School | 8 | 8.0 | |
| | Assumption Middle School | 2 | 2.0 | |
| | Immanuel Lutheran School | 17 | 16.0 | |
| | Our Lady Queen of Heaven | 7 | 7.0 | |
| | Saint Vincent de Paul | <u>9</u> | <u>9.0</u> | <u> </u> |
| | Totals | 2,217 | 2,183.7 | 234 |

APPENDIX VI

State General Aid Reduction Attributable to Pupils in the Special Needs Scholarship Program 2022-23 School Year

| <u>District</u> | <u>Aid Reduction</u> | <u>District</u> | <u>Aid Reduction</u> |
|--------------------------------|----------------------|-----------------------------|----------------------|
| Altoona | \$13,076 | Glendale-River Hills | \$73,779 |
| Appleton Area | 790,480 | Grafton | 86,855 |
| Arrowhead UHS | 65,380 | Green Bay Area Public | 254,027 |
| Ashland | 190,508 | Greenfield | 48,278 |
| Ashwaubenon | 39,228 | Hamilton | 143,532 |
| Augusta | 13,076 | Hartford J1 | 117,684 |
| Bangor | 21,475 | Hartford UHS | 52,304 |
| Baraboo | 65,380 | Hartland-Lakeside J3 | 71,918 |
| Barron Area | 13,076 | Hilbert | 13,076 |
| Beaver Dam Unified | 34,551 | Holmen | 165,311 |
| Berlin Area | 26,152 | Holy Hill Area | 47,627 |
| Bloomer | 13,076 | Horicon | 39,228 |
| Bonduel | 108,330 | Hortonville Area | 126,083 |
| Brillion | 6,538 | Howard-Suamico | 86,855 |
| Brown Deer | 13,076 | Hustisford | 26,152 |
| Cadott Community | 79,757 | Iola-Scandinavia | 26,152 |
| Cambria-Friesland | 14,937 | Johnson Creek | 78,456 |
| Cameron | 13,076 | Kaukauna Area | 358,635 |
| Campbellsport | 48,273 | Kenosha | 1,348,683 |
| Cedar Grove-Belgium Area | 65,380 | Kettle Moraine | 156,152 |
| Cedarburg | 65,380 | Kewaskum | 26,152 |
| Chilton | 13,076 | Kewaunee | 39,228 |
| Chippewa Falls Area Unified | 560,548 | Kiel Area | 21,475 |
| Clintonville | 8,399 | Kimberly Area | 122,052 |
| Colby | 6,538 | Kohler | 13,076 |
| Coleman | 52,304 | La Crosse | 234,413 |
| Cudahy | 65,380 | Lake Country | 21,475 |
| D C Everest Area | 42,950 | Little Chute Area | 39,228 |
| De Pere | 26,152 | Lodi | 13,076 |
| De Soto Area | 13,076 | Lomira | 26,152 |
| Dodgeland | 26,152 | Madison Metropolitan | 408,034 |
| Dodgeville | 26,803 | Manitowoc | 169,988 |
| East Troy Community | 13,076 | Maple | 26,152 |
| Eau Claire Area | 45,766 | Marshall | 39,228 |
| Elkhart Lake-Glenbeulah | 13,076 | Mayville | 52,304 |
| Elmbrook | 183,064 | Medford Area Public | 39,228 |
| Fond du Lac | 508,342 | Melrose-Mindoro | 26,152 |
| Fort Atkinson | 298,838 | Menasha Joint | 13,076 |
| Fox Point J2 | 32,690 | Menominee Indian | 13,076 |
| Franklin Public | 56,677 | Menomonee Falls | 136,343 |
| Freedom Area | 65,380 | Menomonie Area | 104,608 |
| Galesville-Ettrick-Trempealeau | 39,228 | Mequon-Thiensville | 400,679 |
| Genoa City J2 | 13,727 | Merton Community | 45,766 |
| Germantown | 364,218 | Middleton-Cross Plains Area | 255,888 |
| Gilman | 13,076 | Milton | 13,076 |

| <u>District</u> | <u>Aid Reduction</u> | <u>District</u> | <u>Aid Reduction</u> |
|---------------------------|----------------------|---------------------------|----------------------|
| Milwaukee | \$8,364,052 | Seymour Community | \$39,228 |
| Monona Grove | 52,304 | Shawano | 125,128 |
| Montello | 39,228 | Sheboygan Area | 713,548 |
| Mosinee | 21,475 | Sheboygan Falls | 86,855 |
| Mount Horeb Area | 73,779 | Shiocton | 26,152 |
| Mukwonago | 42,397 | Shorewood | 124,873 |
| Muskego-Norway | 26,152 | Slinger | 65,380 |
| Neenah Joint | 143,836 | South Milwaukee | 26,152 |
| Nekoosa | 117,684 | Sparta Area | 191,463 |
| New Berlin | 173,710 | Stevens Point Area Public | 130,760 |
| New Holstein | 42,950 | Sun Prairie Area | 26,803 |
| New London | 197,046 | Superior | 195,458 |
| Nicolet UHS | 13,076 | Swallow | 8,399 |
| North Fond du Lac | 21,475 | Thorp | 13,076 |
| North Lake | 8,399 | Union Grove J1 | 13,076 |
| Northern Ozaukee | 39,228 | Union Grove UHS | 13,076 |
| Oak Creek-Franklin Joint | 41,180 | Verona Area | 48,278 |
| Oakfield | 13,076 | Washburn | 78,456 |
| Oconomowoc Area | 358,635 | Waterford UHS | 13,076 |
| Omro | 26,152 | Waterloo | 26,152 |
| Onalaska | 50,134 | Watertown Unified | 483,470 |
| Oostburg | 32,690 | Waukesha | 411,420 |
| Oregon | 13,163 | Waunakee Community | 26,152 |
| Oshkosh Area | 270,565 | Waupun | 250,349 |
| Palmyra-Eagle Area | 52,304 | Wausau | 95,254 |
| Pewaukee | 74,430 | Wauwatosa | 148,866 |
| Plymouth Joint | 26,152 | West Allis-West Milwaukee | 296,556 |
| Port Washington-Saukville | 315,484 | West Bend | 694,889 |
| Portage Community | 13,076 | West De Pere | 60,703 |
| Pulaski Community | 26,152 | West Salem | 227,613 |
| Racine Unified | 1,565,989 | Westby Area | 13,076 |
| Randolph | 34,551 | Westfield | 13,076 |
| Raymond #14 | 13,597 | Whitefish Bay | 73,779 |
| Reedsburg | 26,152 | Whitehall | 13,076 |
| Reedsville | 13,076 | Whitewater Unified | 21,475 |
| Rib Lake | 13,076 | Whitnall | 26,152 |
| Rice Lake Area | 78,456 | Winneconne Community | 6,538 |
| Richmond | 13,076 | Wisconsin Dells | 13,076 |
| Rio Community | 8,399 | Wisconsin Rapids | 434,275 |
| Ripon Area | 33,998 | Wrightstown Community | 26,152 |
| Rosendale-Brandon | 72,271 | Totals | \$27,739,445 |
| Rosholt | 13,076 | | |
| Saint Francis | 13,076 | | |
| Salem | 651 | | |
| Sauk Prairie | 39,228 | | |