


Pupil Accounting Issues
Created due to February Supplemental Count Overlapping Two Trimesters

1st Trimester	2nd Trimester	3rd Trimester
Begins at start of school in Sept	Begins in Nov – Wk 3 or 4	Begins in March – Wk 1 or 2

Sep Count 1 st Tri w/30 Day Return in Oct		In March – Wk 2 or 3 of 3 rd Tri
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1. Seniors “graduating” at end of Second Trimester

Occasionally a 12th grader will graduate at the end of 1st semester which typically ends prior to the February Supplemental Count Day. This 1st semester graduate would be counted in September only.

On a trimester system, a 12th grader graduating at the end of 1st trimester in late November, would be counted in September only, and a 12th grader graduating at the end of 2nd trimester in early March, is enrolled and counted for both the September and February count.

Question: For a 2nd trimester graduate, does the Supplemental Count FTE have to be prorated since the student will be leaving in March?

Answer: No. Districts must provide 1,098 hours of instruction for 12th grade, however MDE considers pupils that have met graduation requirements and that have been given a diploma as having met the hour’s requirement.

- Note: If trimesters become the norm and there is considerable graduation occurring at end of second trimester, the State may look at this. Possible considerations could be proration of FTE for second trimester graduation or addition of a third count day.

2. 30 Day Return Rule with Change in Trimester and Schedules within that 30 Days

On a trimester system, it is likely that for the Supplemental Count Day period that the 2nd trimester schedule will end and the 3rd trimester schedule will begin before the 30 day return date has occurred.

Question: How is FTE calculated or adjusted for student who has excused absence on count day and returns within 30 days, but after the change to 3rd trimester and is now on a new schedule?

Answer: Pupils do not have to return to the actual class from which they were absent but return to the same time period. Class schedule in effect on the day the student returns, within the 30 day window, will determine the schedule for measuring the FTE.

Example Scenario #1: Second trimester count day, pupil is enrolled in 5 classes at 1.00 FTE. Pupil has excused absence on count day and returns 28 days later after the second trimester has started. Pupil has new schedule which is also 5 classes, pupil attends all classes and so retains 1.00 FTE.

Example Scenario #2: Second trimester count day, pupil is enrolled in 5 classes at 1.00 FTE. Pupil has excused absence on count day returns 28 days later after the second trimester has started. Pupil now has new schedule which is part-time at 3 classes. Pupil's return is to only those 3 scheduled classes and since ineligible for reduced schedule, the pupil is counted at .60 FTE.

Audit of Student Schedules & Attendance - Trimester Change During 30 Day Return

Following Count: Print student schedules in effect on count day. Print teacher attendance through 30 day return (even though students on teacher's hourly attendance will become different when the trimester changes during the 30 day period). In a field audit, for those absent students that don't return to all classes within the count day trimester, auditor will request their new trimester schedules. Auditor will follow student's new 3rd trimester schedule to verify student's return to the time periods in which he/she was absent on count day.

#3 Post-Secondary (Dual) Enrollment Class on Semester & High School on Trimesters

Question: How is FTE calculated for a student with a full-time class schedule whose 1st semester college classes end before the February count day which occurs during a 2nd trimester schedule?

Answer: The student is "excused" from the missing class hours as the college courses have been completed, however to generate full-time FTE in the February count, the student must have new college courses to replace the completed ones beginning within the 30 Day Rule, or have a full-time high school schedule beginning with the 3rd trimester.

Example Scenario: High school operates on a five class trimester system. In 1st trimester student has three high school classes and 2 college classes to equal full-time. At end of 1st trimester student has three new high school classes for 2nd trimester and is still in the same two college classes. However, prior to count day in February, the two college classes conclude. In order to be counted as a full-time student on the February count day the school must provide proof that the student is enrolled for two new college courses that will begin within the 30 day window, or provide the student's 3rd trimester schedule with five high school classes reflecting continuance as a full-time student. If no additional college classes are scheduled to begin 2nd trimester, and a full-time schedule isn't in place for 3rd trimester then FTE will be prorated.

4 Enrollments Prior to Count Day but Non-Attendance as too Late in Trimester

Question: A student enrolls on or before February count day which falls within the district's 2nd trimester. Because only two and one-half weeks remain in the trimester, the student will not earn credit, therefore the parents elect to have student not begin attendance until the start of the 3rd trimester which begins within the 30 day period. Can the district count this student in membership?

Answer: If the student is not enrolled and in attendance at any other district during the supplemental count the district can consider the newly enrolled pupil excused and count them in membership if they attend the 3rd trimester within 30 days of the supplemental count day. However, if the student continues enrollment at the former district until attendance at the new district can begin, the former district would have the right to count the student. (It may be beneficial for districts operating on trimesters to include trimester enrollment language in their attendance policy.)

#5 Application Window for Section 105 & 105c Schools of Choice for Third Trimester

Question: Can districts advertise acceptance of applications for enrollment under Section 105 and 105c Schools of Choice for the 3rd Trimester?

Answer: No. Current law only allows for application windows for fall enrollment and second semester or second trimester enrollment. Third trimester application/enrollment is not allowed for Section 105 and 105c.