



COLORADO

Department of Education

2024 At-Risk Count Audit Resource Guide

Fiscal Year 2024-2025

Submitted to:

Colorado Public School Districts, Charter Schools, Charter School Collaboratives, Charter School Networks, The Charter School Institute (CSI) and Colorado Boards of Cooperative Educational Services (BOCES)

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Statutory Authority

[Section 22-54-103, C.R.S.](#), grants the state board authority to “make reasonable rules and regulations necessary for the administration and enforcement” of the Public School Finance Act of 1994.

The Rules for the Administration of the Public School Finance Act of 1994 are published in [1 CCR 301-39](#).

[Colorado Revised Statutes](#)

<http://www.lexisnexis.com/hottopics/colorado/>

[Code of Colorado Regulations](#)

<http://www.sos.state.co.us/CCR/Welcome.do>

<p><i>You must open your browser to “Colorado Legal Resources” before clicking any link to a statutory reference.</i></p>

References

[C.R.S. 22-32-141](#)

[C.R.S. 22-54-109](#)

[C.R.S. 22-54-112](#)

[7 CFR § 245.6](#)

United States Department of Agriculture (USDA) [Eligibility Manual for School Meals](#)
https://fns-prod.azureedge.us/sites/default/files/cn/SP36_CACFP15_SFSP11-2017a1.pdf

[School Auditing Office At-Risk Count website](#)

http://www.cde.state.co.us/cdefinance/auditunit_atrisk_freeandreduced

[School Nutrition Unit School Meal Eligibility website](#)

<https://www.cde.state.co.us/nutrition/determine-program-eligibility>

[School Nutrition Unit Provisional Programs Guidance website](#)

<http://www.cde.state.co.us/nutrition/nutritionalprovisionalprograms>

[Data Pipeline Student October Count Snapshot website](#)

http://www.cde.state.co.us/datapipeline/snap_studentoctober

[At-Risk Measure Working Group website](#)

<http://www.cde.state.co.us/cdefinance/atriskmeasureforschoolfinanceworkinggroup>

[Healthy School Meals for All Program website](#)

<https://www.cde.state.co.us/nutrition/healthy-school-meals-for-all-program>



Data Privacy and Security

As a reminder, local education agencies must use secure means when sending Personally Identifiable Information (PII) to CDE. CDE uses the secure file-sharing service Syncplicity to exchange student PII with districts. CDE strongly recommends that districts use a secure method of transferring PII between districts, schools, or with other parties (for example, a secure file sharing tool like Syncplicity, or including the PII in a password-protected document).

Never email any documentation containing Personally Identifiable Information (PII) to CDE.

For more information, please visit the [Data Privacy and Security](http://www.cde.state.co.us/dataprivacyandsecurity) website at <http://www.cde.state.co.us/dataprivacyandsecurity> or contact [CDE's Data Privacy Office](mailto:dataprivacy@cde.state.co.us) at dataprivacy@cde.state.co.us.



Introduction and Overview

The purpose of the 2024 edition of the At-Risk Count Audit Resource Guide (“the Guide”) is to provide helpful information to assist districts in preparing for their at-risk count audit. With the emergence of new technological capabilities, it is recommended whenever possible that districts retain their audit documentation in electronic format.

While this Guide has been developed to conform to state statute and the Code of Colorado Regulations (Administrative Rules), this document is not meant to be comprehensive and is not intended to replace state statute or administrative rules.

All references to “district” or “school district” includes the Charter School Institute (CSI), charter schools, charter school collaboratives, charter school networks, and BOCES. Each organization is encouraged to review all relevant sections of the Guide, state statute, and administrative rules.

Throughout this Guide, the Delta symbol Δ is used to identify information that has been updated or clarified since the previous edition of the Guide.

Data Collection Overview

Each year all public school districts across the state of Colorado participate in the Student October Count data submission to the Colorado Department of Education (CDE). The purpose of this data collection is to obtain required student-level data as provided for by state statute, including information regarding students’ funding eligibility as outlined in the Public School Finance Act of 1994, as amended. The Colorado Department of Education collects data using the Data Pipeline. The Data Services Unit of CDE oversees the collection, which opens in September and closes at the end of November.

The Student October Count is based on a one-day membership count in which districts are asked to report all students who are actively enrolled and attending classes through their district on that date (the “pupil enrollment count date”).

Data submitted in the Student October Count data collection is used to determine each district’s total program funding, which includes total funded pupil, at-risk, and ELL counts.

For further information regarding the actual data submission process, please visit the [Data Pipeline Student October Count Snapshot](#) website.

Annual Audit Review 2024-2025

The audit process for data submitted during 2024 Student October Count data collection, including At-Risk Count data, has changed. The new process is described [Annual Audit Review Guidance document](#) that is available on the [School Auditing Office’s Pupil Count](#) website. As part of the Annual Audit Review, all districts must complete the [At-Risk Count Questionnaire](#) (Form AUD-110) and submit it to the School Auditing Office via Syncplicity no later than December 11, 2024.

Districts must retain all required documentation until audited by CDE or until five years from the certification due date (November 10), whichever comes first.



Special provision schools (CEP and Provision 2) may need to retain documentation for up to nine years, because documentation evidencing free or reduced-price lunch eligibility collected during the first year of participation may be used throughout the CDE-approved provisional cycle for Student October Count reporting purposes.

Districts should be prepared to provide all audit documentation in electronic format and to provide a copy of any source documents at the time of the audit. In most cases, districts should be able to generate and save required reports electronically from their nutrition systems or, if needed, scan hard copy documents and save them in an electronic format.

Never email any documentation containing Personally Identifiable Information (PII) to CDE.



At-Risk Funding Eligibility

The documentation requirements for an individual student to be reported in Student October as free or reduced-price lunch eligible are set by the State Board of Education, based on USDA requirements for the National School Lunch Program (“NSLP”).

2024-2025 At-Risk Counts

For the 2024-2025 school year, at-risk counts will be based on the total number of funded students in grades kindergarten through 12th who are identified and reported as free or reduced-price lunch eligible as of the pupil enrollment count date in the Student October Count data submission.

For every student included in a district’s Student October Count data submission, the district must report the student’s lunch eligibility status. The applicable codes are as follows:

- 00 = Not Eligible
- 01 = Free Lunch Eligible
- 02 = Reduced Lunch Eligible

For each student reported as eligible for free or reduced-price lunch, the district must be prepared to provide appropriate audit documentation (as described throughout this Guide).

Δ 2025-2026 At-Risk Counts

[HB22-1202](#) created a new at-risk measure in the public school funding formula. Pursuant to [SB24-188](#), this new measure will be implemented starting with the 2025-2026 school year. In preparation for implementation of this new measure, **starting with the 2024-2025 school year, districts will be required to report additional data within Student October.**

- For more information on the Lunch Eligibility and Free Lunch Eligibility Identification status fields, refer to the [Student Demographic interchange file layout](#).
- For more information on the student census block data, refer to the [At-Risk interchange file layout](#).
- For more information regarding the new At-Risk Measure, visit the [At-Risk Measure Working Group](#) website.

The new measure will continue to utilize student-level data reported through the Student October Count data collection, and will continue to include funded students in grades K-12; however, the following data will also be part of the at-risk funding calculation:

- Free/Reduced Lunch Price Eligible data field
 - Only students reported as eligible for free lunch will be included in the new calculation.
- Student census block data
 - This data will be used to assign socioeconomic status indexes.
- Free Lunch Eligibility Identification data field
 - Only free lunch students reported with an eligibility status of “1” or “2” will be included in the new calculation.

The “Free Lunch Eligibility Identification” field, which indicates how free lunch eligible students were identified, was added to the data collection in 2023/2024 in anticipation of this new measure. Allowable codes:

- 0 = Not Identified as Free Lunch Eligible
- 1 = Direct Certification (SNAP, TANF, FDPIR, Medicaid free)—including extension to other household members



- 2 = Other Source Categorical (Migrant, Homeless, Runaway, Foster, Head Start documented participation)—LEA lists, student specific eligibility
- 3 = Application (Application for Free and Reduced-Price Meals, Family Economic Data Survey Form, or Combination form) – including Applications/FEDS/Combination forms that include a foster designation or SNAP/TANF/FDPIR number



Healthy School Meals for All

Pursuant to [HB22-1414](#) and beginning with the 2023-2024 school year, districts may opt-in to participate in the Healthy School Meals for All program (HSMA) which allows districts and schools participating in the National School Lunch Program to provide free meals to all students.

Districts that choose to opt-in to HSMA will still need to provide student eligibility documentation for each student. Districts must continue to keep records of eligibility and continue to conduct direct certification per existing guidance.

While all students attending an opt-in district are eligible to eat meals for free, the opt-in district can only report students as free or reduced-price lunch eligible in the Student October Count data submission if it has qualifying documentation, as outlined in this Guide, for each reported student.

For districts that choose to opt-in to HSMA, and who have schools that are participating in Community Eligibility Provision (CEP), refer to the [Special Assistance Certification and Reimbursement Alternative](#) section of this guide.

For more information regarding this program, including requirements and resources, visit the [Healthy School Meals for All Program](#) website.

For more context on differentiating between “students who are eating free” and “students eligible for free or reduced-price meals,” see [Appendix A](#).



Pupil Enrollment Count Date

The pupil enrollment count date is October 1 of each year, unless that date falls on a Saturday, Sunday, or major religious holiday. If the pupil enrollment count date falls on a Saturday, Sunday, or major religious holiday, the pupil enrollment count date will be the following school day.

The determination of the pupil enrollment count date shall not be affected by a district's decision to not have school on the pupil enrollment count date.

2024 Pupil Enrollment Count Date: Tuesday, October 1, 2024

All current-year documentation evidencing free and reduced-price lunch eligibility as reported in the Student October Count must be received **on or between July 1 and the pupil enrollment count date**.

In the event a district or school is approved for an alternative count date, all documentation evidencing free and reduced-price lunch eligibility (in this instance) should be received between July 1 and the alternative pupil enrollment count date. Throughout this Guide, in the event a district or school has been granted an alternative count date, said date should be used wherever "pupil enrollment count date" is referenced.

△ Some students who enroll with the district after the pupil enrollment count date qualify for Student October funding as transfer enrollment exception students. At-risk documentation for these students must be dated no later than the end of the 11-day count window per the district's calendar (i.e., 5 school days after the pupil enrollment count date). For more information on transfer enrollment exceptions and the 11-day count window, refer to the [2024 Student October Count Audit Resource Guide](#).

Audit Documentation Requirements

For the purpose of the at-risk audit, districts must be prepared to provide documentation to support any funded students' free or reduced-price lunch eligibility, as reported in the Student October Count data submission.

Acceptable documentation to support a student's free or reduced-price lunch eligibility includes:

- Complete direct certification List
 - SNAP (Supplemental Nutrition Assistance Program)
 - TANF (Temporary Assistance for Needy Families)
 - FDPIR (Food Distribution Program on Indian Reservations)
 - Migrant students
 - Medicaid
- △ Documentation of extended direct certification eligibility
- Applications for Free and Reduced-Price School Meals
- Family Economic Data Survey (FEDS) forms
- Application for Free/Reduced-Price School Meals & Family Economic Data Survey ("Combo Form")
- Categorical Eligibility determination lists (such as district-maintained migrant, homeless, Head Start, runaway, and/or foster child lists)

All documentation submitted to the School Auditing Office during the at-risk lunch count audit will be evaluated based on criteria outlined in the United States Department of Agriculture (USDA) [Eligibility Manual for School Meals](#).



As a reminder (and as outlined in the Rules for the Administration of the Public School Finance Act of 1994 [1 CCR 301-39](#)), all current-year documentation evidencing free or reduced-price lunch eligibility must be dated on or between July 1 and the pupil enrollment count date for the year being evaluated.

△ For more information about allowable dates, or if the district has multiple documents on file for a student, see [Appendix B](#).



△ Carryover Documentation

Per the Colorado State Board of Education Rules for the Administration of the Public School Finance Act of 1994, [1 CCR 301-39](#) 6.02(2):

Absent the current year documentation evidencing any lunch eligibility status, a district may submit the pupil's prior year documentation, which shall be valid evidence through the applicable count date of the current year.

Because a new eligibility determination supersedes the carryover eligibility, documentation from the prior year can only be used in the absence of current-year documentation evidencing any lunch status.

Carryover of the previous year's lunch eligibility status must be evidenced with adequate audit documentation (as outlined in this Guide).

This provision is specific to the Student October Count data submission and does not impact the Carryover Provision as it relates to the child nutrition program. See [Appendix A](#) for more information about these differences.

In cases where students transfer between districts on or before the pupil enrollment count date during the current school year, the USDA does allow for the transfer of lunch eligibility status from one district to another if the sending district provided qualifying eligibility documentation.

△ Variance Waiver

Beginning in the 2024/2025 school year, no variance waiver is required to use carryover documentation as outlined above.

Best Practices/Data Validation

District Stakeholders

Districts are strongly encouraged to include in the data submission and audit process district staff who may be involved in any portion of the at-risk data collection. Specifically, districts should include the pupil count coordinator/data respondent, nutrition services, homeless/migrant/Head Start/foster Liaison(s), business officials, and information technology staff.

- The pupil count coordinator/data respondent ensures the overall data is included in the final Student October Count data submission.
- Nutrition Services ensures the accurate determination of lunch status and that the final counts in the student information system match the counts in the nutrition point-of-sale system.
- The homeless/migrant/Head Start/foster Liaison(s) work with nutrition services to ensure free lunch status for identified students.
- The business official needs to be aware of any changes in the free and reduced-price lunch counts, which may directly impact the district's funding.
- Information technology staff ensure the proper data link between the point-of-sale system and the student information system through to Data Pipeline.



CEDAR/COGNOS

Districts are encouraged to verify their reported free and reduced-price lunch counts prior to finalizing their Student October Count snapshot submission. This should include reviewing the following reports, found in CEDAR/COGNOS:

- District Summary of Pupil Counts
- District Summary of Pupil FTE by County Fragment (if applicable)
- School Summary of Pupil Counts
- Summary of Pupil Counts for Specific Schools

Descriptions of each of these reports can be found in the [CEDAR/COGNOS Report Guide](https://www.cde.state.co.us/datapipeline/studentoctoberreportdefinitions) (<https://www.cde.state.co.us/datapipeline/studentoctoberreportdefinitions>).



Income Eligibility Guidelines 2024-2025

Free Guidelines

Household Size	Yearly	Monthly	2x/Month	Every Other Week	Weekly
1	\$ 19,578	\$ 1,632	\$ 816	\$ 753	\$ 377
2	\$ 26,572	\$ 2,215	\$ 1,108	\$ 1,022	\$ 511
3	\$ 33,566	\$ 2,798	\$ 1,399	\$ 1,291	\$ 646
4	\$ 40,560	\$ 3,380	\$ 1,690	\$ 1,560	\$ 780
5	\$ 47,554	\$ 3,963	\$ 1,982	\$ 1,829	\$ 915
6	\$ 54,548	\$ 4,546	\$ 2,273	\$ 2,098	\$ 1,049
7	\$ 61,542	\$ 5,129	\$ 2,565	\$ 2,367	\$ 1,184
8	\$ 68,536	\$ 5,712	\$ 2,856	\$ 2,636	\$ 1,318
For each additional family member add	\$ 6,994	\$ 583	\$ 292	\$ 269	\$ 135
Error-Prone Threshold	\$ 1,200	\$ 100	\$ 50	\$ 44	\$ 24

Reduced-Price Guidelines

Household Size	Yearly	Monthly	2x/Month	Every Other Week	Weekly
1	\$ 27,861	\$ 2,322	\$ 1,161	\$ 1,072	\$ 536
2	\$ 37,814	\$ 3,152	\$ 1,576	\$ 1,455	\$ 728
3	\$ 47,767	\$ 3,981	\$ 1,991	\$ 1,838	\$ 919
4	\$ 57,720	\$ 4,810	\$ 2,405	\$ 2,220	\$ 1,110
5	\$ 67,673	\$ 5,640	\$ 2,820	\$ 2,603	\$ 1,302
6	\$ 77,626	\$ 6,469	\$ 3,235	\$ 2,986	\$ 1,493
7	\$ 87,579	\$ 7,299	\$ 3,650	\$ 3,369	\$ 1,685
8	\$ 97,532	\$ 8,128	\$ 4,064	\$ 3,752	\$ 1,876
For each additional family member add	\$ 9,953	\$ 830	\$ 415	\$ 383	\$ 192
Error-Prone Threshold	\$ 1,200	\$ 100	\$ 50	\$ 44	\$ 24



Complete Direct Certification Lists

Any student who appears on a district complete direct certification list (“match list”), processed on or between July 1 and the pupil enrollment count date for the current school year, may be reported as free lunch eligible in the Student October Count data submission. At the time of audit, the School Auditing Office will work with districts that submitted the Flexibility of Effective Date for Direct Certification Eligibility Form to the School Nutrition Unit.

In order to ensure inclusion of all possible free lunch eligible students in the at-risk count and maximize at-risk funding, it is recommended that the district’s nutrition services unit run direct certification uploads monthly after each new file is made available by the School Nutrition Unit. Additionally, the School Auditing Office strongly recommends districts run a direct certification upload on the pupil enrollment count date. (This upload is in addition to any uploads required by CDE’s School Nutrition Unit to support the child nutrition programs.)

Extended Direct Certification Eligibility

Free lunch eligibility may be extended to students who are not included or listed on the complete direct certification list (“match list”) for a given household, but who reside in that household. ▲ In such cases, eligibility can only be extended as a result of SNAP, TANF, or Medicaid benefits, and not in cases of migrant status. Students with extended eligibility who are identified in the allowable date range may be reported as free or reduced-price lunch eligible in the Student October Count data submission if the district provides documentation of the following:

- The name of the household member who appears on the complete direct certification list
- The date of the extension
- Basis of extension (same household address, application, or “Extended Eligibility to Additional Household Members” letter)

As allowed by CDE’s School Nutrition Unit, this information may be documented in one of the following ways, including (but not limited to):

- In the district’s nutrition services system and/or student information system using notes, comments, etc.
- Handwritten on a printed complete direct certification list
- On a separate document that is maintained by the district nutrition services department that contains all applicable information as outlined above
- An “Extended Eligibility to Additional Household Members” letter
- ▲ Extension recorded directly in the State’s Nutrition Portal Direct Certification application
 - If an extension is recorded directly in the State’s Nutrition Portal Direct Certification application, no additional documentation is required.

Funding and Audit Documentation Requirements

If any student is identified as free lunch eligible in the Student October Count data submission as evidenced by a complete direct certification list, the district must retain all applicable documentation until after the completion of the at-risk count audit for the given school year.

▲ Documentation includes, but is not limited to:

- Complete direct certification list/s generated in the allowable date range



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- Documentation to support extended eligibility based on a complete direct certification list (with the accompanying complete direct certification list, if applicable)

△ For more information about allowable dates, or if the district has multiple documents on file for a student, see [Appendix B](#).



Application for Free and Reduced-Price School Meals

If a student is identified as free or reduced-price lunch eligible through the completion of an Application for Free and Reduced-Price School Meals, the student may be reported as such in the district's Student October Count data submission. The district must ensure that the application is filled out correctly and completely, and that it is accurately processed by district staff.

During the at-risk count audit, the School Auditing Office will review applications for all applicable students included in the at-risk count sample to ensure, at a minimum, the following:

- Each application is for the applicable school year
- All students (and additional household members, for income eligibility determinations) are included on the application and listed by first and last name
- Household income is stated (if applicable)
- The application is signed by an adult member of the household
- The date the application was **received** by the district (in the allowable date range)

Considerations

If a school or district is accepting electronic applications, the information above must be personally entered by the signing household member or with the household member present; school or district staff are **not** permitted to sign applications on behalf of family members.

In the event an application indicates a student is a foster child the student is automatically eligible for free lunch and no further verification is required. Students who are identified as homeless, migrant, participating in Head Start, or runaway on an application are eligible for free lunch; however, prior to being approved for free school meals, the above statuses must be confirmed by the appropriate district or regional Liaison. See [Categorical Eligibility Determinations](#) for more information.

Additionally, if the application states that the household is receiving SNAP, TANF, or FDPIR benefits, and an **appropriate case number** for any of the above is included, all students listed on the application may be reported as free lunch eligible. (Case numbers for any other programs, including Medicaid, are not acceptable.) In any of these cases, the application must be signed and dated as described above in order to avoid an at-risk count audit exception.

Appropriate Case Number Formats:

- SNAP/TANF: These case numbers are 7 alphanumeric characters that start with "1B"
- FDPIR: This case number is a 9-digit numeric number

If an application's listed household income is used to determine lunch eligibility status, all members of the household must be listed on the form, and children listed in both the student and household sections must be **counted only once** in the total household size.

[CRS 22-54-112\(4\)\(a\)](#) requires every **participating** site or school to include the federal Application for Free and Reduced-Price Meals (or the state's Family Economic Data Survey form, as appropriate) in its registration materials. The materials shall include an explanation that these documents will be used to determine whether the school is eligible for at-risk funding on behalf of the pupil, and by filling out the form, the parent is ensuring the district or school will receive the at-risk funding to which it is entitled.



Funding and Audit Documentation Requirements

If any student is identified as free or reduced-price lunch eligible in the Student October Count data submission as evidenced by an Application for Free and Reduced-Price School Meals, the district must retain all applicable documentation until after the completion of the at-risk count audit for the given school year.

Documentation includes:

- Application for Free and Reduced-Price School Meals completed or received in the [allowable date range](#).

Helpful Hints

- Districts should ensure that total household income is being calculated correctly, especially if there are multiple household incomes that occur at varying frequencies.
- If information provided on an application is inconsistent or incomplete, districts should develop a process for confirming the information submitted on the Application is complete and accurate; the district should be prepared to provide documentation demonstrating when changes were made by a district processing official.
- The Application for Free/Reduced-Price School Meals & Family Economic Data Survey (“Combo Form”) may be used in districts that would otherwise need to distribute both types of forms. Instead, those districts may use the Combo Form for all students. This form will be evaluated by the same criteria as Applications and FEDS forms.
- Nutrition systems can typically generate multiple types of reports; the appropriate report for many common nutrition systems can be found on the School Auditing Office’s [At-Risk Count Documentation Quick Reference](#) (http://www.cde.state.co.us/cdefinance/at-risk_documentation_quick_reference).



Family Economic Data Survey (FEDS) Form

Non-participating sites (that do not offer meals through the NSLP) and CEP sites cannot distribute the Application for Free and Reduced-Price School Meals. The purpose of the Family Economic Data Survey (FEDS) is to provide an alternative way to collect information needed to determine lunch eligibility status.

If a student is identified as free or reduced-price lunch eligible through the completion of a FEDS form, the student may be reported as such in the district's Student October Count data submission. The district must ensure the form is filled out correctly and completely, as well as accurately processed by the district.

Since the intent of the FEDS form is to mirror the Application for Free and Reduced-Price School Meals, these forms will be evaluated using the same criteria. As such, during the at-risk count audit, the School Auditing Office will review FEDS forms for all applicable students included in the at-risk count sample to ensure, at a minimum, the following:

- Each form is for the applicable school year
- All students (and additional household members, for income eligibility determinations) are included on the form and listed by first and last name
- Household income is stated (if applicable)
- The form is signed by an adult member of the household
- The date the form was **received** by the district (in the allowable date range).

If a school or district is accepting electronic documentation, the information above must be personally entered by the signing household member or with the household member present; school or district staff are **not** permitted to sign applications on behalf of family members.

Considerations

If a school or district is accepting electronic forms, the information above must be personally entered by the signing household member or with the household member present; school or district staff are **not** permitted to sign forms on behalf of family members.

In the event a form indicates a student is a foster child the student is automatically eligible for free lunch and no further verification is required. Students who are identified as homeless, migrant, participating in Head Start, or runaway on a form are eligible for free lunch; however, prior to being approved for free school meals, the above statuses must be confirmed by the appropriate district or regional Liaison. See [Categorical Eligibility Determinations](#) for more information.

Additionally, if the form states that the household is receiving SNAP, TANF, or FDPIR benefits, and an **appropriate case number** for any of the above is included, all students listed on the form may be reported as free lunch eligible. (Case numbers for any other programs, including Medicaid, are not acceptable.) In any of these cases, the form must be signed and dated as described above in order to avoid an at-risk count audit exception.

Appropriate Case Number Formats:

- SNAP/TANF: These case numbers are 7 alphanumeric characters that start with "1B"
- FDPIR: This case number is a 9-digit numeric number



If a form's listed household income is used to determine lunch eligibility status, all members of the household must be listed on the form, and children listed in both the student and household sections must be **counted only once** in the total household size.

[CRS 22-54-112\(4\)\(a\)](#) requires every **participating** site or school to include the federal Application for Free and Reduced-Price Meals (or the state's Family Economic Data Survey form, as appropriate) in its registration materials. The materials shall include an explanation that these documents will be used to determine whether the school is eligible for at-risk funding on behalf of the pupil, and by filling out the form, the parent is ensuring the district or school will receive the at-risk funding to which it is entitled.

In the event a district accepts online FEDS forms, the documentation provided by the district must include all information included on a paper version of the form. In order to use FEDS forms completed online for audit purposes, the forms must comply with the School Auditing Office [guidance for schools and districts pertaining to the use of electronic signatures](http://www.cde.state.co.us/cdefinance/school_auditing_online_signatures) (http://www.cde.state.co.us/cdefinance/school_auditing_online_signatures).

Funding and Audit Documentation Requirements

If any student is identified as free or reduced-price lunch eligible in the Student October Count data submission as evidenced by a FEDS form, the district must retain all applicable documentation until after the completion of the at-risk count audit for the given school year.

Documentation includes:

- FEDS form completed or received in the [allowable date range](#).

Helpful Hints

- The district's food service fund cannot be used for any processing or maintenance of documentation not associated with eligibility for the child nutrition programs, as it is an unallowable cost. This includes collection, processing, and maintenance of the Family Economic Data Survey forms. Other district resources must be used. If the district wishes to have food service personnel process the forms, the food service fund must be reimbursed for the cost of this processing.
- Districts should ensure that total household income is being calculated correctly, especially if there are multiple household incomes that occur at varying frequencies.
- If information provided on a form is inconsistent or incomplete, districts should develop a process for confirming the information submitted on the FEDS Form is complete and accurate; the district should be prepared to provide documentation demonstrating when changes were made by a district processing official.
- The Application for Free/Reduced-Price School Meals & Family Economic Data Survey ("Combo Form") may be used in districts that would otherwise need to distribute both types of forms. Instead, those districts may use the Combo Form for all students. This form will be evaluated by the same criteria as Forms and FEDS forms.
- Nutrition systems can typically generate multiple types of reports; the appropriate report for many common nutrition systems can be found on the School Auditing Office's [At-Risk Count Documentation Quick Reference](http://www.cde.state.co.us/cdefinance/at-risk_documentation_quick_reference) (http://www.cde.state.co.us/cdefinance/at-risk_documentation_quick_reference).



Categorical Eligibility Determinations

Students identified with a categorical designation on or between July 1 and the pupil enrollment count date for the current school year should be reported as free lunch eligible in the Student October Count data submission. Such categories include students who are identified as foster children, migrant, homeless or runaway, or a Head Start participant.

Documentation provided by the district at the time of audit must show that the student with a categorical designation was identified as such within the allowable date range (except foster students identified by CDE, below).

Foster Children

A student identified as foster (on an [Application for Free and Reduced-Price School Meals](#), a [FEDS form](#), a Combo form, or a foster list/letter confirming foster status from a state agency, local agency, or a court), on or before the pupil enrollment count date, should be reported as free lunch eligible in the Student October Count data submission.

If CDE identifies the student as a foster child during the Student October Count data submission, the district should report the student as free lunch eligible and retain the CDE Data Pipeline Error Report as evidence of foster child status. The error report is allowable audit documentation as long as it is generated on or before November 10.

Migrant Students

A student identified as migrant (on a complete direct certification list or by a [Regional Migrant Education Program Liaison](#) (<http://www.cde.state.co.us/migrant>) using guidelines established under Section 107 of the Child Nutrition and WIC Reauthorization Act of 2004) within the allowable date range should be reported as free lunch eligible in the Student October Count data submission.

- Only a Regional Migrant Education Program Liaison may include a student on the Migrant List.
- For audit purposes, school nutrition system or student information system status reports are **not** sufficient documentation of Migrant designation.

△ Homeless or Runaway Students

A student identified as homeless or runaway using guidelines established under the [McKinney-Vento Act](#) (and/or the Runaway and Homeless Youth Act) should be reported as free lunch eligible in the Student October Count data submission.

- The student must be confirmed as eligible by the district's [McKinney-Vento Liaison](#) (<https://www.cde.state.co.us/student-support/mvLiaisons>) or their direct designee.
- The list (or other McKinney-Vento confirmation record) must show the student was confirmed eligible in the allowable date range.
 - The eligibility confirmation date is likely to be later than the date the student was first referred to the Liaison or their designee as potentially eligible; the **confirmation date** must be within the allowable date range

In order to use school nutrition system status reports or student information system reports as documentation of Homeless or Runaway designation, the system report must include the date the student was confirmed eligible and clearly identifies the district Liaison (or designee) who confirmed eligibility.



Head Start Students

A student should be reported as free lunch eligible in the Student October Count data submission if the student was identified as having been enrolled in any of the following, using eligibility criteria identical to or more stringent than federal Head Start requirements:

- Federally-funded Head Start; or
- Comparable state-funded Head Start or pre-kindergarten program; or
- Indian Tribal Organization-funded Head Start or pre-kindergarten program

To be reported as free-lunch eligible in the Student October Count data submission, students participating in Head Start must have been included on a list from the appropriate school official in the allowable date range.

Reminder: Head Start is a program for preschool students, and preschool students are not included in the At-Risk funding count. Therefore, the Head Start list may only be used to evidence carryover status for kindergarten students who participated in Head Start in the prior year and who have no current year documentation.

Funding and Audit Documentation Requirements

If any student is identified as free lunch eligible in the Student October Count data submission based on a categorical designation, the district must retain all applicable documentation until after the completion of the at-risk count audit for the given school year. All categorical eligibility documents must show the student was confirmed eligible in the appropriate date range.

- Applications for Free and Reduced-Price School Meals and/or FEDS forms completed by a household member that identify a student as Foster
- Foster child, migrant, homeless, runaway, or Head Start student lists
 - Categorical Eligibility student lists must be maintained by appropriate district or regional personnel (as applicable). Therefore, district nutrition staff and/or categorical eligibility Liaisons must retain these lists until after the district's at-risk count audit has been completed
- ▲ Homeless or Runaway status, unlike other types of categorical eligibility, may be evidenced by school nutrition system or student information system reports if all required information is recorded

For more information about allowable dates, or if the district has multiple documents on file for a student, see [Appendix B](#).

Helpful Hints

- Categorical eligibility is not extended to other household members. In the event there are multiple students listed on an Application for Free and Reduced-Price School Meals or FEDS form, and only some of them are identified as being categorically eligible (e.g. there is one foster child student in a household where there are five total students), the remaining students are only eligible for free or reduced-price lunch if:
 - there is a valid household SNAP/TANF/FDPIR number OR the household income level requirement has been met,
 - AND the Application/FEDS form is completed correctly and dated appropriately.



Special Assistance Certification and Reimbursement Alternative

Community Eligibility Provision (CEP) and Provision 2

For districts that have schools participating in the Community Eligibility Provision (CEP) or Provision 2 programs, the free and reduced-price lunch status for a student reported in the Student October Count data submission may not match the status in the district's point-of-sale system.

While all students attending these schools are eligible to eat meals for free, **the district can only report the student as free or reduced-price lunch eligible if it has documentation for the student evidencing free or reduced-price lunch eligibility.**

For more information on these distinctions, see [Appendix A](#).

Allowable Dates for CEP/Provision 2 Documentation

The allowable date range of documentation for students attending CEP/ Provision 2 schools is different than dates for non-CEP/Provision 2 schools.

△ In the base year of the cycle, if a student has no current-year documentation evidencing ANY lunch eligibility status, carryover documentation from the prior year may be used to determine the student's eligibility for reporting purposes. However, in later years of the cycle, the eligibility documentation must be dated any time between, and including, July 1 of the base year of participation through the pupil enrollment count date of the current Student October Count data submission (usually July 1 of the base year through October 1 of the current school year).

Once the student is identified as free or reduced-price lunch eligible during this time frame, the student can continue to be reported as free or reduced-price lunch eligible in each subsequent Student October Count data submission through the final year of the cycle as long as the student remains enrolled in a school participating in CEP within the district.

For audit purposes, enrollment will be compared to the data reported in the prior year Student October Count data collection.

For at-risk funding purposes, the district should:

- Collect documentation for all students during the first year of participation; and
- Collect documentation in each subsequent year of the cycle for students who have not yet been identified as free lunch eligible

In the event a CEP or Provision 2 district or school resets its base year, all new base year documentation must be collected.

For a flowchart demonstrating allowable dates, or if the district has multiple documents on file for a student, see [Appendix B](#).



Funding and Audit Documentation Requirements

If any student attending a CEP or Provision 2 district/school is identified as free or reduced-price lunch eligible in the Student October Count data submission based on documentation listed below, the district must retain this documentation until after the completion of the at-risk lunch count audit for the given school year.

CEP (base year through the completion of the CDE-approved provisional cycle)

- Complete direct certification Lists
- △ Documentation of extended direct certification
- FEDS form
- △ Combo form
- Foster Child, Migrant, Homeless, Runaway, Head Start Lists

Provision 2

- Application for Free and Reduced-Price School Meals (base year only)
- FEDS form (years 2-4 only)
- △ Combo form
- Complete direct certification Lists
- △ Documentation of extended direct certification
- Foster Child, Migrant, Homeless, Runaway, Head Start Lists

Helpful Hints

- If a student transfers into a participating district or school after the base year Student October Count data submission, the district will need to have documentation evidencing free or reduced-price lunch eligibility for that student in order to submit them as such in subsequent Student October Count data submissions.
- Districts with CEP and Provision 2 schools should ensure that they have a process in place for tracking lunch eligibility status as reported in the Student October Count data submission for students reported at these schools, as this status may differ from the student's actual eligibility status for the National School Lunch and School Breakfast Programs.
- District nutrition service staff should coordinate with the district Pupil Count audit contact or Student October Count data respondent to ensure accurate reporting and collection of required audit documentation.
- CEP and Provision 2 districts and schools are encouraged to communicate with parents the value of completing the FEDS and/or Combo form, which may include information about potential benefits to the school or district, such as additional at-risk funding available to the district, etc.



Δ Appendix A: Key Considerations in Distinguishing Nutrition Data vs. At-Risk Data

Historically, the four questions below aligned very closely. However, because different authorities with various priorities are responsible for these questions, the answers have diverged over time. Therefore, when considering these questions, districts should ensure there are processes in place to track all the different types of data required to answer them.

Question 1: Who is eating for free?

Authority: The **Colorado Legislature** established Healthy School Meals for All (HSMA), Start Smart, and Lunch Protection.

Most Colorado Public School Districts have opted into HSMA and are in the process of complying with the program requirements (including CEP participation). At these districts, all students at participating sites eat for free. In districts that do not opt into HSMA, free-lunch eligible students and students at CEP sites still eat for free, and “Start Smart” and “Lunch Protection” allow reduced-price meal eligible students to eat for free as well. Questions related to this topic should be addressed to the [School Nutrition Unit](#) at CDE.

Answer: All students at participating sites in districts that have opted into HSMA eat for free! At districts that choose not to participate in HSMA, students eligible for free or reduced-price meals and students at CEP sites eat for free.

Question 2: Who is eligible for free or reduced-price lunch per USDA claiming rules?

Authority: The **US Department of Agriculture (USDA)** issues rules for determining eligibility status in the National School Lunch Program (NSLP).

Sites that offer NSLP but do not participate in CEP use these rules. These rules are different from how CEP eligibility is determined. The criteria are very similar (but not identical) to the rules for reporting free and reduced-price status in Student October. Questions related to this topic should be addressed to the [School Nutrition Unit](#) at CDE.

Answer: Non-CEP NSLP sites track free, reduced-price, or paid status of individual students to submit USDA meal claims.

Question 3: Who is reported as free or reduced-price lunch eligible in Student October?

Authority: The **Colorado Legislature** established that data about free and reduced-price lunch eligibility will be collected for Colorado students. **Colorado State Board of Education** issues rules for what documentation can be used to determine a student’s eligibility status in the Student October Data Collection.

The eligibility documentation rules are based on the USDA eligibility rules but include additional flexibilities to maximize counts. Questions related to this topic should be addressed to the [School Auditing Office](#) at CDE.

Answer: In 2024/2025, individual students who have lunch eligibility documentation meeting the Board Rule requirements are reported as free, reduced-price, or paid status in the Student October Count data collection.



Question 4: Who is included in the At-Risk Funding Count based on Student October Count data?

Authority: **The Colorado Legislature** passes laws determining how to calculate the At-Risk portion of Total Program Funding, based on Student October Count data.

The law has changed the calculation a few times in recent years, and it is [scheduled to change again in 2025/2026](#). The new [Census Block data](#) is an example of other data that may be included in the At-Risk funding calculation. Questions related to this topic should be addressed to the [School Auditing Office](#) and/or [Data Pipeline](#) at CDE.

Answer: Individual student eligibility status as reported in Student October **may be combined with other data** to determine a district's At-Risk Count.

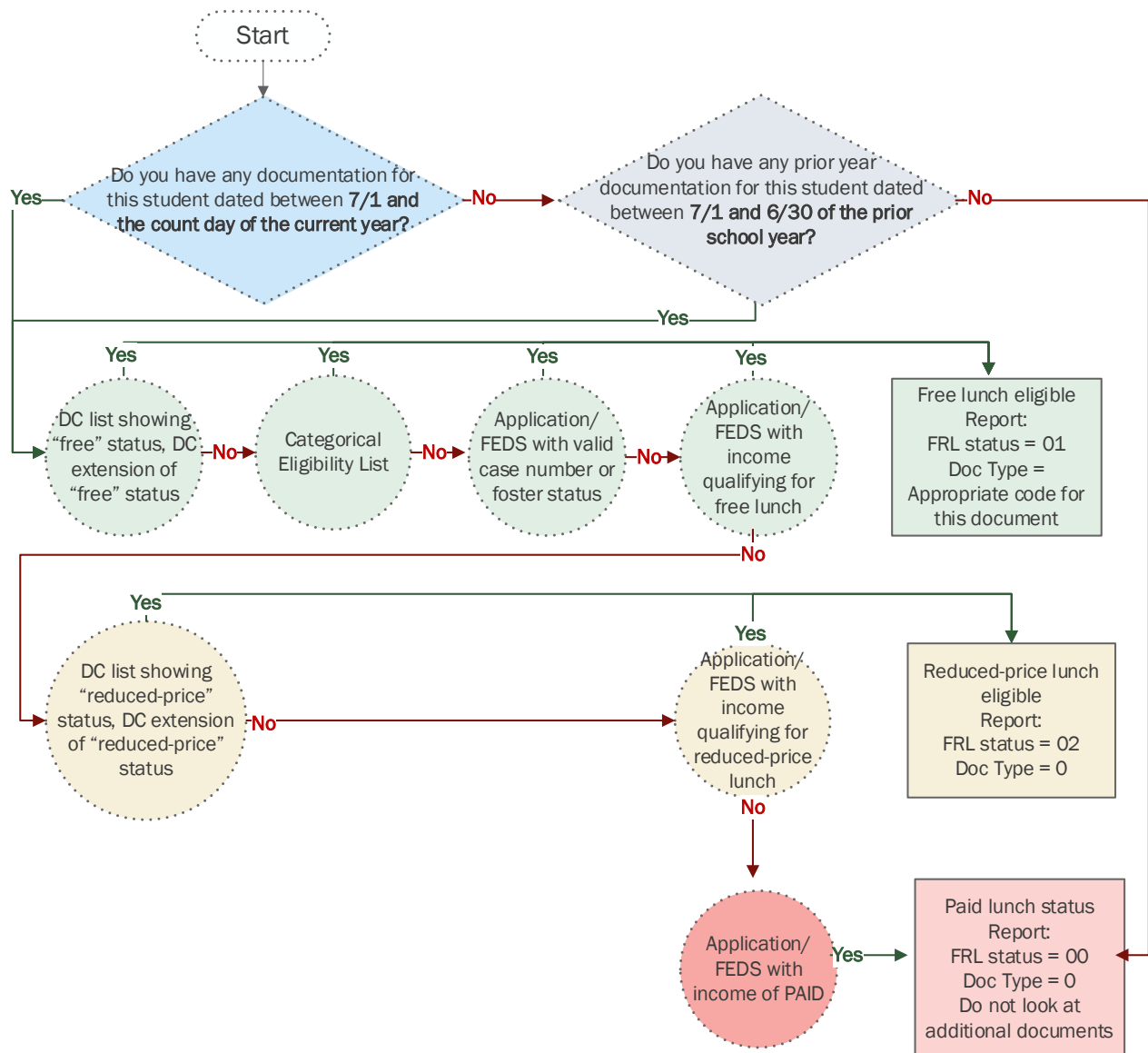


Δ Appendix B: Determining FRL & Doc Type Codes Based on Documents

The flowcharts below are a visual aid to help districts determine the appropriate Free and Reduced-Price Lunch eligibility (“FRL”) code and [Free Lunch Eligibility Identification](#) (“Doc Type”) code in the Student October Count data collection [School Demographic File](#) based on the available document(s) for each student. They may also assist in identifying the appropriate document to use if the district has multiple free and reduced-price lunch eligibility documents on file for one student.

Non-NSLP (Non-Participating), Non-CEP, or CEP/Provision 2 Base Year sites

This flowchart assumes the eligibility documentation is complete and valid according to the standards set forth in this Guide. Use this version for students reported for funding at **Non-NSLP (Non-Participating), Non-CEP, or CEP/Provision 2 Base Year** sites. Before beginning, determine the [Pupil Enrollment Count Date](#) (“count day”) for the current year.





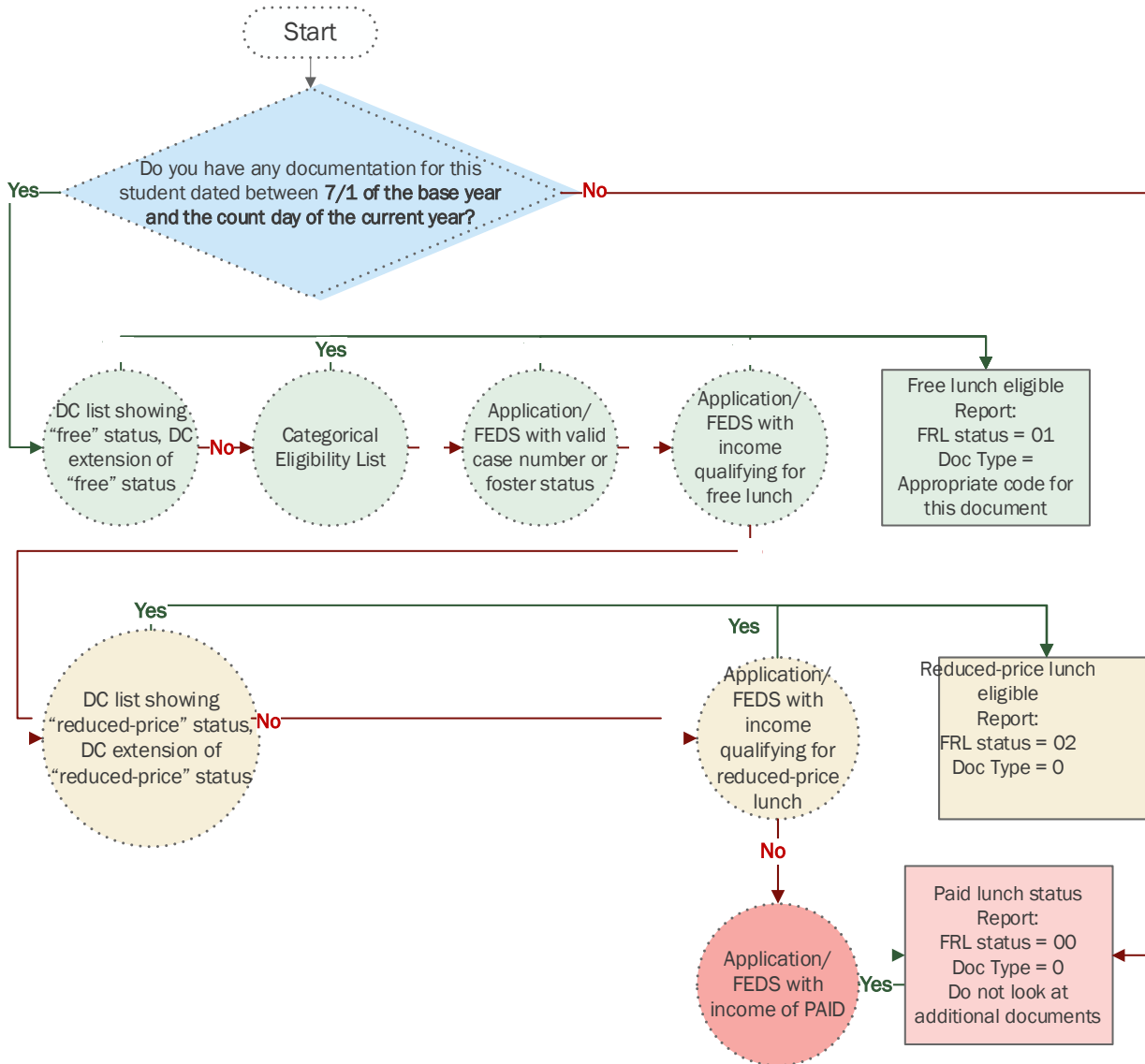
This is a text rendering of the flowchart above for students reported at **Non-NSLP (Non-Participating), Non-CEP, or CEP/Provision 2 Base Year** sites. It is intended to help districts determine the appropriate Free and Reduced-Price Lunch eligibility (“FRL”) code and [Free Lunch Eligibility Identification](#) (“Doc Type”) code in the Student October Count data collection based on the available document(s) for each student. This may also assist in identifying the appropriate document to use if the district has multiple free and reduced-price lunch eligibility documents on file for one student. Before beginning, determine the [Pupil Enrollment Count Date](#) (“count day”) for the current year.

1. Do you have any documentation for this student dated between 7/1 and the count day of the current year?
 - a. If YES, go to **2**.
 - b. If NO, go to **11**.
2. Do you have a DC list showing “free” status or a DC extension of “free” status?
 - a. If YES, use Doc Type “1” and go to **6**.
 - b. If NO, go to **3**.
3. Do you have a categorical eligibility list?
 - a. If YES, use Doc Type “2” and go to **6**.
 - b. If NO, go to **4**.
4. Do you have an Application/FEDS with valid case number or foster status?
 - a. If YES, use Doc Type “3” and go to **6**.
 - b. If NO, go to **5**.
5. Do you have an Application/FEDS with income qualifying for free lunch?
 - a. If YES, use Doc Type “3” and go to **6**.
 - b. If NO, go to **7**.
6. Student is Free lunch eligible.
 - a. Use the appropriate Doc Type code for this document and report the **FRL status “01”**
 - b. **End.**
7. Do you have a DC list showing “reduced-price” status or a DC extension of “reduced-price” status?
 - a. If YES, use Doc Type “0” and go to **9**.
 - b. If NO, go to **8**.
8. Do you have an Application/FEDS with income qualifying for reduced-price lunch?
 - a. If YES, use Doc Type “0” and go to **9**.
 - b. If NO, go to **10**.
9. Student is Reduced-Price lunch eligible.
 - a. Use the Doc Type “0” and report the **FRL status “02”**
 - b. **End.**
10. Student is Paid lunch status.
 - a. Use the Doc Type “0” and report the **FRL status “00”**. Do not look at additional documents.
 - b. **End.**
11. Do you have any documentation for this student dated between 7/1 and 6/30 of the prior year?
 - a. If YES, go to **2**
 - b. If NO, go to **10**



CEP/Provision 2 Years 2-4 (and “Grace Year”, If Applicable)

This flowchart assumes the eligibility documentation is complete and valid according to the standards set forth in this Guide. Use this version for students reported for funding at **CEP/Provision 2 sites in years 2-5 of their cycle** (if the student has remained enrolled in an eligible site during the entire cycle). Before beginning, determine [the Base Year of the CEP/Provision 2 cycle](#) at the site where the student is enrolled and the [Pupil Enrollment Count Date](#) (“count day”) for the current year.





This is a text rendering of the flowchart above for students reported for funding at **CEP/Provision 2 sites in years 2-5 of their cycle**. It is intended to help districts determine the appropriate Free and Reduced-Price Lunch eligibility (“FRL”) code and [Free Lunch Eligibility Identification](#) (“Doc Type”) code in the Student October Count data collection based on the available document(s) for each student. This may also assist in identifying the appropriate document to use if the district has multiple free and reduced-price lunch eligibility documents on file for one student.

Before beginning, determine [the Base Year of the CEP/Provision 2 cycle](#) at the site where the student is enrolled and the [Pupil Enrollment Count Date](#) (“count day”) for the current year.

1. Do you have any documentation for this student dated between 7/1 of the base year and the count day of the current year?
 - a. If YES, go to **2**.
 - b. If NO, go to **10**.
2. Do you have a DC list showing “free” status or a DC extension of “free” status?
 - a. If YES, use Doc Type “1” and go to **6**.
 - b. If NO, go to **3**.
3. Do you have a categorical eligibility list?
 - a. If YES, use Doc Type “2” and go to **6**.
 - b. If NO, go to **4**.
4. Do you have an Application/FEDS with valid case number or foster status?
 - a. If YES, use Doc Type “3” and go to **6**.
 - b. If NO, go to **5**.
5. Do you have an Application/FEDS with income qualifying for free lunch?
 - a. If YES, use Doc Type “3” and go to **6**.
 - b. If NO, go to **7**.
6. Student is Free lunch eligible.
 - a. Use the appropriate Doc Type code for this document and report the **FRL status “01”**
 - b. **End.**
7. Do you have a DC list showing “reduced-price” status or a DC extension of “reduced-price” status?
 - a. If YES, use Doc Type “0” and go to **9**.
 - b. If NO, go to **8**.
8. Do you have an Application/FEDS with income qualifying for reduced-price lunch?
 - a. If YES, use Doc Type “0” and go to **9**.
 - b. If NO, go to **10**.
9. Student is Reduced-Price lunch eligible.
 - a. Use the Doc Type “0” and report the **FRL status “02”**
 - b. **End.**
10. Student is Paid lunch status.
 - a. Use the Doc Type “0” and report the **FRL status “00”**. Do not look at additional documents.
 - b. **End.**